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# **FINANCE AND REVENUE ACCOUNTS**

**OF**

## **THE GOVERNMENT OF INDIA**

**FOR THE YEAR**

**1920-21.**

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## GENERAL ACCOUNTS.

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In these accounts a pound sterling has been taken as the equivalent of ten rupees. Had this rate of exchange been realised the sterling equivalent of any rupee figure would have been found by dividing it by ten. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London being however Rs. 11·6183 per £, the sterling equivalent of the total figure against any head will work out as follows.—

(1) Indian rupee figure divided by the average rate, *plus*

(2) English sterling figure, *i.e.*, the rupee figure shown in the column “England” divided by ten.

NOTE.—The above formula will not apply in cases where an adjustment on account of exchange on the English expenditure is made on the Indian books. This adjustment consists in  $\frac{\text{adding to}}{\text{subtracting from}}$  (in case of  $\frac{\text{loss}}{\text{gain}}$  by exchange) the Indian rupee expenditure figures, the difference between the average and the conventional rate of £1=Rs. 10 on the *net* English expenditure. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent in such cases therefore will be obtained by dividing the total Indian and English rupee figure by the average rate given above. This formula will apply to—

(i) All figures against the commercial heads of Railways, Irrigation and Posts and Telegraphs and the capital head New Capital at Delhi on the expenditure side.

(ii) The total Net expenditure figure.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged  
for the Year ended

REVENUE.		For details, <i>vide</i> page No.	AMOUNTS.
Principal Heads of Revenue—	Rs.		Rs.
Land Revenue . . . . .	31,97,48,469		
Opium . . . . .	3,53,41,234		
Salt . . . . .	6,76,45,308		
Stamps . . . . .	10,95,68,483		
Excise . . . . .	20,48,65,359		
Customs . . . . .	31,89,85,157		
Income Tax . . . . .	22,19,28,478		
Other Heads . . . . .	7,51,00,644		
Total Principal Heads . . . . .		31	1,35,26,83,182
Interest . . . . .		61	3,57,60,085
Posts and Telegraphs . . . . .		71	9,62,00,476
Mint . . . . .		71	73,48,054
Receipts by Civil Departments . . . . .		87	3,55,57,236
Miscellaneous . . . . .		109	12,35,10,461
Railways : Net Receipts . . . . .		143	25,01,45,098
Irrigation . . . . .		161	8,79,68,212
Other Public Works . . . . .		203	76,18,590
Military Receipts . . . . .		225	6,47,86,982
TOTAL REVENUE IMPERIAL AND PROVINCIAL . . . . .			2,06,15,78,806
Deficit . . . . .			26,00,85,276
TOTAL . . . . .			2,32,16,63,582

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*,  
31st March 1921.

EXPENDITURE.	For detail, <i>vide</i> page No.	AMOUNTS.
		Rs.
Direct Demands on the Revenues . . . . .	31	22,27,14,381
Interest . . . . .	61	12,75,80,455
Posts and Telegraphs . . . . .	71	9,43,66,774
Mint . . . . .	71	25,40,201
Salaries and Expenses of Civil Departments . . . . .	87	44,90,21,028
Miscellaneous Civil Charges . . . . .	109	12,74,97,667
Famine Relief and Insurance . . . . .	131	1,50,00,000
Railways : Interest and Miscellaneous charges . . . . .	143	19,37,65,251
Irrigation . . . . .	161	7,01,79,256
Other Public Works . . . . .	203	12,77,68,224
Military Services . . . . .	225	88,23,24,251
Total Expenditure, Imperial and Provincial . . . . .		2,31,27,63,488
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year . . . . .	271	7,66,34,510
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	271	6,77,34,416
Total Expenditure charged against Revenue . . . . .		2,32,16,63,582

FINANCE AND REVENUE ACCOUNTS OF THE

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS  
for the Year ended

RECEIPTS.	For details, vide page No.	AMOUNTS.
		R
<b>Railway, Irrigation, and other Capital not charged to Revenue—</b>		
Capital contributed by Railway Companies and Indian States towards outlay on State Railways . . . . .	273	-57,16,214
<b>Debt, Deposits, and Advances—</b>		
Permanent Debt (Net incurred) . . . . .	317	28,30,14,560
Temporary Debt (Net incurred) . . . . .	317	24,03,92,938
Unfunded Debt (Net incurred) . . . . .	317	2,90,60,125
Loans and Advances by Imperial Government (Net Repayments) . . . .	317	12,34,142
Loans and Advances by Provincial Government (Net Repayments) . . .	317	1,27,405
Loans to Local Boards for Railway Construction . . . . .	317	1,40,886
Remittances (Net) . . . . .	317	15,29,849
Sterling Bills on London drawn . . . . .	317	30,98,80,000
Total Debt, Deposits, and Advances . . . . .		86,53,79,905
TOTAL RECEIPTS . . . . .		85,96,63,691
R		
Opening Balance on April 1st, 1920—India . . . . .	26,47,59,962	
England (£11,997,898) (a) . . . . .	11,99,73,931	
	317	38,47,33,893
GRAND TOTAL . . . . .		1,24,43,97,584

(a) Of this amount £551 represents the funds of the Gold Standard Reserve.

of the Imperial Government, in *India* and in *England*,  
31st March 1921.

DISBURSEMENTS.		For details, vide page No.	AMOUNTS.
			R
Deficit . . . . .			26,00,85,276
<b>Railway, Irrigation, and Other Capital not Charged to Revenue—</b>			
Outlay on State Railways . . . . .	273		25,88,88,911
Outlay on Irrigation Works . . . . .	273		66,88,195
Initial Expenditure on New Capital at Delhi . . . . .	273		1,25,75,011
Total Capital Account Disbursements .			27,81,47,117
<b>Debt, Deposits, and Advances—</b>			
Deposits and Advances (Net Repayments) . . . . .	317		17,79,39,971
Sterling Bills on London paid . . . . .	317		81,77,70,000
Total Debt, Deposits, and Advances .			49,57,09,971
TOTAL DISBURSEMENTS .			1,03,39,42,364
			R
Closing Balance on March 31st, 1921—India . . . . .			13,88,56,901
„ „ England (£7,209,832) (b) . . . . .			7,20,98,319
		317	21,04,55,220
GRAND TOTAL .			1,24,43,97,584

(b) Of this amount: £4,883 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Item.
			R	R	R	R	R	R	
<b>Principal Heads of Revenue:</b>									
Land Revenue . . . . .	15	36	22,00,841	19,07,773	5,79,81,189	4,31,73,774	3,03,01,183	6,80,47,675	1
Opium . . . . .	16	40	25,037	63,415	6,21,121	10,49,078	2,08,87,546	5,06,745	2
Salt . . . . .	17	41	1,45,37,961	...	1,46,12,176	2,13,17,311	1,40,10,216	...	3
Stamps . . . . .	18	43	14,01,814	6,68,649	1,80,22,014	1,80,02,637	2,82,29,174	1,49,08,815	4
Excise . . . . .	19	44	40,82,413	10,87,676	5,43,66,904	4,60,67,813	1,96,67,683	1,80,48,462	5
Provincial Rates . . . . .	20	45	689	503	...	...	87,436	2,56,772	6
Customs . . . . .	21	47	1,57,069	...	1,05,39,259	11,33,02,237	12,09,18,885	6,03,772	7
Income Tax . . . . .	22	54	91,30,745	5,84,770	1,06,19,284	6,79,02,259	8,39,75,291	93,72,800	8
Forest . . . . .	23	56	11,62,151	2,19,779	53,81,246	68,98,685	21,84,754	87,79,781	9
Registration . . . . .	24	58	84,276	76,365	80,68,745	14,56,984	26,84,254	12,69,236	10
Tributes from Indian States . . . . .	25	60	19,92,910	...	44,06,521	13,44,912	67,701	3,64,500	11
<b>TOTAL</b> . . . . .			3,55,27,205	4,57,931	10,77,20,388	35,03,05,580	33,21,14,378	12,24,28,156	12
<b>Interest.</b> . . . . .	26	63	1,16,85,781	31,145	18,73,565	24,89,737	17,38,513	19,01,932	13
<b>Posts and Telegraphs.</b> . . . . .	29	72	9,61,14,116	...	...	...	...	...	14
<b>Mint</b> . . . . .	30	85	13,41,994	...	...	60,01,640	...	...	15
<b>Receipts by Civil Departments:</b>									
Law and Justice . . . . .	33	93	10,67,649	3,01,505	10,10,439	15,12,575	30,05,894	15,23,054	16
Police . . . . .	34	96	12,80,538	16,432	6,91,351	2,21,894	3,66,523	1,88,646	17
Ports and Pilotage . . . . .	35	98	...	...	393	2,27,423	16,12,530	...	18
Education . . . . .	36	100	85,986	25,931	10,59,041	6,63,782	11,10,164	7,48,942	19
Medical . . . . .	38	102	48,109	240	6,93,553	6,82,290	6,16,409	1,07,956	20
Sanitation . . . . .	38B	103	5,12,099	107	2,22,677	11,516	14,519	35,422	21
Agriculture . . . . .	40	105	5,21,723	8,190	3,90,473	258,134	1,85,236	2,67,998	22
Scientific and Miscellaneous Departments . . . . .	40B	105	5,05,676	62	22,49,928	2,04,478	10,11,676	34,080	23
<b>TOTAL</b> . . . . .			40,51,890	3,52,457	71,26,894	37,88,091	78,22,941	29,02,208	24
<b>Miscellaneous:</b>									
Receipts in aid of Superannuation, etc. . . . .	43	119	6,74,374	24,090	2,63,708	8,80,250	2,33,857	2,71,848	25
Stationery and Printing . . . . .	44	122	6,94,454	22,274	1,67,532	2,32,519	2,04,091	3,72,624	26
Exchange . . . . .	45	124	...	...	...	...	...	...	27
Miscellaneous . . . . .	46	137	1,20,38,588	1,67,410	7,25,931	38,92,895	15,65,369	6,86,487	28
<b>TOTAL</b> . . . . .			1,33,97,416	2,13,774	11,57,261	50,05,867	20,05,267	12,80,959	29
<b>Railways:</b>									
State Railways (Gross Receipts) . . . . .	52	149	80,92,89,163	...	...	...	...	...	30
Deduct—Working Expenses . . . . .	52	149	54,51,37,461	...	...	...	...	...	31
Surplus profits paid to Companies, etc. . . . .	51	147	1,72,51,527	...	...	...	...	...	32
Net Receipts . . . . .			24,69,00,175	...	...	...	...	...	33
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest) . . . . .	54	154	6,34,522	...	...	...	...	...	34
<b>TOTAL</b> . . . . .			24,75,34,697	...	...	...	...	...	35
<b>Irrigation:</b>									
Major Works: Direct Receipts . . . . .	57	168	...	11,76,846	3,46,550	2,73,594	2,99,896	1,28,18,273	36
Portion of Land Revenue due to Irrigation . . . . .	61	174	...	1,06,342	1,10,05,428	16,05,372	...	21,43,315	37
Minor Works and Navigation . . . . .	62	187	1,32,549	...	2,02,101	4,12,359	8,99,484	3,52,099	38
<b>TOTAL</b> . . . . .			1,32,549	12,83,188	1,16,44,079	42,91,325	11,99,380	1,53,13,687	39
<b>Other Public Works:</b>									
Civil Works . . . . .	65	205	2,40,106	1,70,312	10,35,599	19,62,770	8,93,867	6,97,423	40
<b>Military Receipts:</b>									
Army: Effective . . . . .	67A	227	5,07,03,339	...	...	...	...	...	41
Non-Effective . . . . .	67A	227	7,01,705	...	...	...	...	...	42
Marine . . . . .	68A	262	79,56,768	...	...	...	...	...	43
Military Works . . . . .	69	264	16,86,464	...	...	...	...	...	44
<b>TOTAL</b> . . . . .			6,11,88,276	...	...	...	...	...	45
<b>Total Revenue</b> . . . . .			47,11,63,960	69,08,807	22,00,67,076	37,48,47,810	34,57,74,886	14,44,14,865	46

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts

GOVERNMENT OF INDIA, FOR THE YEAR 1920-21.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1921.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	England, Sterling converted into Rs. at £1 = Rs. 10.	GRAND TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹
1	2,99,61,548	4,90,90,702	1,59,91,473	1,22,27,089	83,85,222	31,97,48,439	...	31,97,48,469
2	6,96,719	5,15,183	4,96,500	5,53,087	8,34,993	8,53,41,234	...	3,53,41,234
3	...	31,64,742	1,803	...	770	6,76,45,308	...	6,76,45,308
4	81,78,309	49,13,410	83,05,997	48,64,012	17,23,622	10,95,68,483	...	10,95,68,483
5	1,47,91,512	1,03,98,235	1,32,46,502	1,45,10,604	75,31,581	20,43,65,359	...	20,43,65,359
6	30,570	...	1,93,769	...	44,252	6,33,025	...	6,33,025
7	9,230	3,32,68,978	891	9,19,814	1,74,722	31,89,85,157	...	31,89,85,157
8	65,83,628	1,63,72,000	36,00,279	35,25,824	10,76,468	22,19,28,178	...	22,19,28,178
9	3,05,057	1,39,75,060	8,10,602	43,94,523	15,31,945	5,41,43,493	...	5,41,43,496
10	5,61,392	4,23,036	8,61,844	5,89,267	1,39,075	1,12,03,534	...	1,12,03,534
11	1,45,337	4,58,371	70,250	1,74,937	5,100	91,20,589	...	91,20,589
12	6,47,72,412	13,75,49,133	4,35,82,909	4,17,59,760	2,14,55,779	1,35,26,83,132	...	1,35,26,83,132
13	4,71,227	3,37,619	2,83,535	3,77,623	1,45,946	2,12,36,653	1,45,23,432	3,57,60,085
14	...	...	...	...	...	9,61,14,110	56,360	9,61,14,166
15	...	...	...	...	...	73,46,634	1,450	73,48,084
16	12,44,375	11,09,325	11,01,163	5,45,074	2,88,796	1,36,15,888	...	1,36,15,888
17	3,13,035	4,06,211	61,694	18,322	1,11,944	30,82,650	...	30,82,650
18	...	6,36,354	...	...	...	24,76,700	...	24,76,700
19	4,95,415	3,50,717	3,78,156	2,63,450	2,17,225	54,00,899	...	54,00,899
20	91,544	1,53,220	85,705	14,025	8,314	23,02,745	1,556	23,04,101
21	1,19,713	27,308	23,766	44,309	77,089	11,21,524	...	11,21,524
22	6,67,130	21,202	61,097	2,04,841	19,477	26,05,001	...	26,05,001
23	43,462	21,194	1,83,672	47,009	24,237	43,28,473	22,000	43,50,473
24	29,74,724	27,25,531	19,01,253	11,40,130	7,47,582	3,55,33,630	23,556	3,55,57,236
25	1,77,610	86,687	91,107	4,00,265	40,191	31,44,027	4,09,208	35,53,235
26	2,73,741	77,079	33,356	47,040	7,968	21,40,278	...	21,40,278
27	...	...	...	...	...	...	...	...
28	22,83,575	8,94,68,221	4,67,842	2,38,099	69,064	11,14,93,484	63,23,464	11,78,16,948
29	27,34,923	8,96,31,987	5,97,305	6,86,004	1,17,223	11,67,77,789	67,32,672	12,35,10,461
30	...	...	...	...	1,30,822	80,94,19,985	4,86,069	80,99,06,054
31	...	...	...	...	1,46,887	54,52,84,348	...	54,52,84,348
32	...	...	...	...	...	1,72,51,527	...	1,72,51,527
33	...	...	...	...	16,065	24,68,84,110	4,86,069	24,73,70,179
34	...	...	...	...	...	6,34,522	21,40,397	27,74,919
35	...	...	...	...	16,065	24,75,18,632	26,26,466	25,01,45,098
36	3,33,58,487	17,16,535	30,28,579	1,85,148	...	5,52,03,908	...	5,52,03,908
37	1,34,94,458	2,01,855	...	7,091	...	2,85,63,861	...	2,85,63,861
38	8,41,729	11,59,004	74,642	36,276	...	4,00,443	...	42,00,443
39	4,76,94,674	30,77,394	31,03,421	2,28,515	...	8,79,68,212	...	8,79,68,212
40	8,89,331	5,23,421	6,44,830	4,14,176	2,06,752	76,18,590	...	76,18,590
41	...	...	...	...	...	5,07,93,339	31,54,917	5,39,48,286
42	...	...	...	...	...	7,01,705	4,93,709	11,95,414
43	...	...	...	...	...	79,57,763	...	79,57,763
44	...	...	...	...	...	16,86,464	...	16,86,464
45	...	...	...	...	...	6,11,33,276	36,86,555	6,47,86,932
46	11,95,37,297	23,38,45,085	5,01,13,893	4,46,06,208	2,26,56,917	2,03,39,35,714	2,76,42,592	2,06,15,73,306

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.



## No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Items.
<b>Direct Demand on the Revenues:</b>			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Refunds and Drawbacks . . . . .	13	33	56,10,209	54,452	86,41,491	1,21,72,938	64,77,514	11,57,633	1
Assignments and Compen- sations . . . . .	14	34	85,82,386	17,089	13,43,758	1,11,21,682	2,38,575	3,42,136	2
Charges in respect of collection, viz.:—									
Land Revenue . . . . .	15A	39	10,64,469	9,46,074	1,80,16,075	1,35,69,450	74,84,170	1,95,65,207	3
Opium (including cost of Production) . . . . .	16B	41	3,815	...	...	...	33,515	1,22,13,683	4
Salt (including cost of Production) . . . . .	17B	42	30,28,479	...	21,04,605	33,46,751	2,03,104	...	5
Stamps . . . . .	18	43	-11,11,065	31,956	4,89,454	3,61,689	7,84,481	2,95,081	6
Excise . . . . .	19	44	1,79,092	38,435	24,92,681	88,09,472	12,34,186	6,31,633	7
Provincial Rates . . . . .	20	45	...	...	...	...	...	...	8
Customs . . . . .	21A	53	...	...	6,48,526	22,94,478	17,29,519	...	9
Income Tax . . . . .	22A	55	44,555	19,325	3,48,722	5,84,630	3,11,438	3,72,169	10
Forest . . . . .	23	67	25,77,792	4,54,197	45,70,486	53,05,022	13,36,750	70,4,816	11
Registration . . . . .	24	58	2,366	23,994	20,77,337	6,07,919	16,01,117	4,11,276	12
<b>TOTAL</b> . . . . .			1,50,46,328	15,84,524	3,57,94,065	6,34,74,121	2,13,83,779	3,60,82,633	13
<b>Interest:</b>									
Interest on Debt			18,31,00,472	...	4,73,198	20,67,489	5,28,239	13,79,619	14
Deduct—Amounts charge- able to Rail- ways . . . . .			9,41,54,057	...	...	...	...	...	15
Amounts charge- able to Irri- gation . . . . .			2,20,57,565	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt . . . . .	27	65	6,68,88,850	...	4,73,198	20,67,489	5,28,239	13,79,619	17
Interest on other Obliga- tions . . . . .	28	69	1,77,75,841	226	4,29,816	7,27,371	5,77,325	9,75,708	18
<b>TOTAL</b> . . . . .			8,46,64,291	226	9,3,014	27,94,860	11,05,564	23,55,327	19
<b>Posts and Telegraphs</b> . . . . .	29	73	8,55,45,933	...	...	...	...	...	20
<b>Mint</b> . . . . .	30	85	9,24,871	...	...	9,74,932	...	...	21
<b>Salaries and Expenses of Civil Departments:</b>									
General Administration . . . . .	32	89	1,03,93,703	4,34,515	32,10,239	49,79,733	38,53,881	34,03,319	22
Law and Justice . . . . .	33A	91	42,21,171	13,41,716	1,48,4,005	1,05,60,008	1,70,32,175	1,3,32,081	23
Police . . . . .	34A	97	36,77,371	44,33,786	1,72,99,514	1,70,21,320	1,67,51,539	1,67,32,761	24
Ports and Pilotage . . . . .	35A	98	...	...	52,300	1,02,547	16,18,906	...	25
Education . . . . .	36A	100	14,66,333	9,99,057	1,33,04,974	1,43,97,420	1,08,39,521	1,19,29,773	26
Ecclesiastical . . . . .	37	101	2,48,042	65,586	4,12,025	4,53,076	2,56,319	3,30,736	27
Medical . . . . .	38A	102	16,00,961	2,42,293	4,14,432	59,46,241	38,19,316	2,31,526	28
Sanitation . . . . .	38C	103	24,00,192	1,35,898	23,78,588	18,24,700	12,58,378	15,28,303	29
Political . . . . .	39	104	2,44,09,480	46,06,457	1,80,071	12,58,871	77,855	1,84,660	30
Agriculture . . . . .	40A	105	20,80,178	96,590	21,94,236	23,62,114	18,00,502	23,24,289	31
Scientific and Miscellaneous Depts. . . . .	40C	107	73,77,359	31,593	23,74,133	8,91,077	11,45,031	4,27,734	32
<b>TOTAL</b> . . . . .			6,80,24,990	1,23,92,191	6,10,54,720	5,81,57,337	6,82,5,421	5,22,27,187	33
<b>Miscellaneous Civil Charges:</b>									
Territorial and Political Pensions . . . . .	41	118	2,07,632	48,552	2,75,402	4,31,240	6,14,145	7,11,639	34
Civil Furlough and Absentee Allowances . . . . .	42	118	2,92,656	...	29,231	62,575	74	193	35
Superannuation Allow- ances and Pensions . . . . .	43A	121	19,63,804	2,39,743	38,44,984	44,35,859	39,48,204	42,70,345	36
Stationery and Printing . . . . .	44A	122	23,90,949	1,39,437	40,44,220	34,83,301	20,46,078	17,55,904	37
Exchange . . . . .	45	123	3,23,9,523	...	...	...	...	...	38
Miscellaneous . . . . .	46A	129	62,33,324	4,97,153	7,19,638	10,82,826	3,86,775	4,94,083	38
<b>TOTAL</b> . . . . .			4,39,20,791	9,24,965	89,13,175	94,83,501	69,95,276	72,61,267	39
<b>Famine Relief and Insurance:</b>									
Famine Relief . . . . .	47	132	...	...	45,320	14,66,936	10,947	17,110	40
Construction of Protective Railways . . . . .	48	133	-60,841	...	...	...	...	...	41
Construction of Protective Irrigation Works . . . . .	48A	137	...	...	81,042	37,03,842	749	3,31,911	42
Reduction or Avoidance of Debt . . . . .	49	139	64,26,110	...	...	...	...	...	43
<b>TOTAL</b> . . . . .			63,65,269	...	1,24,362	61,70,778	11,695	3,49,021	44
<b>Carried over</b> . . . . .			29,50,52,779	1,49,02,206	10,67,91,636	13,03,00,829	8,77,49,892	9,82,55,435	45

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1921—*contd.*

Number of Item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL, INDIA.	England. Sterling converted into Rs. at £1 = Rs. 10.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
1	7,20,599	15,42,167	3,30,530	5,39,339	1,35,775	3,23,89,677	...	3,23,89,677
2	1,02,699	200	92,909	25,63,853	49,985	1,94,56,175	...	1,94,56,175
3	73,82,165	76,94,141	37,40,403	53,91,037	21,31,240	8,69,88,431	30,488	8,10,18,869
4	...	...	...	...	...	1,22,51,073	12,201	1,22,63,274
5	...	40,560	77,066	...	958	92,90,523	40,839	93,31,362
6	2,33,023	1,24,191	2,32,019	1,38,929	57,950	15,81,019	36,346	52,77,473
7	3,17,870	13,93,894	10,07,555	7,35,832	1,51,586	1,19,92,136	7,808	1,19,99,944
8	...	...	...	...	...	...	...	...
9	...	9,54,274	18,336	...	...	56,45,133	11,883	56,57,016
10	2,07,814	1,46,335	64,251	82,480	5,295	21,80,350	13,479	21,93,829
11	35,76,752	73,07,014	5,99,119	27,34,044	9,62,997	3,64,18,988	8,04,031	3,72,21,019
12	1,99,179	1,21,394	5,26,262	2,61,402	94,005	65,99,733	...	65,99,733
13	1,27,39,106	1,93,40,470	6,78,456	1,24,46,919	33,89,791	21,81,00,242	4,14,139	22,27,14,381
14	2,31,353	2,99,154	2,98,565	4,25,733	82,262	18,88,86,084	7,23,63,375	26,12,49,959
15	...	...	...	...	...	9,41,54,057	3,77,48,703	13,19,02,760
16	...	...	...	...	...	2,20,57,565	12,58,614	2,33,16,179
17	2,31,353	2,99,154	2,98,565	4,25,733	82,262	7,26,74,462	3,33,56,558	10,60,31,020
18	3,18,601	2,23,970	2,22,546	2,05,716	92,315	2,15,19,435	...	2,15,49,435
19	5,49,954	6,23,124	5,21,111	6,31,449	1,74,577	9,42,23,397	3,356,558	12,75,80,455
20	...	...	...	...	...	8,55,45,939	88,20,835	9,43,66,774
21	...	...	...	...	...	18,9,803	6,46,398	25,46,201
22	27,84,882	29,99,793	22,77,403	14,85,841	9,89,124	3,73,16,438	1,10,18,804	4,83,35,242
23	87,98,323	16,97,850	12,21,147	57,33,999	17,60,478	9,22,05,653	22,551	4,22,28,204
24	9,17,062	1,82,25,143	69,65,649	5,62,151	30,05,012	12,01,82,462	56,045	1,02,48,707
25	...	21,48,242	7,729	...	83,993	40,73,717	1,733	40,75,450
26	73,12,694	46,33,03	54,11,562	50,93,114	19,28,169	7,74,85,334	2,20,639	7,75,05,973
27	3,87,275	1,67,463	40,733	1,38,999	24,781	25,34,731	3,142	25,37,877
28	23,02,057	24,03,833	16,43,138	11,51,055	7,40,126	2,47,15,577	3,01,002	2,50,16,579
29	8,36,765	10,31,091	3,41,206	4,67,118	3,74,323	1,25,80,582	21,016	1,25,11,598
30	6,72,447	15,88,378	87,562	46,909	9,91,643	3,42,25,283	3,91,174	3,46,16,457
31	26,06,310	10,73,700	6,74,875	12,90,107	3,35,112	1,65,8,073	58,466	1,68,96,539
32	4,61,788	3,25,752	2,26,521	3,94,761	2,49,683	1,30,08,672	10,49,730	1,49,58,402
33	3,58,00,243	4,18,14,418	2,49,00,695	2,14,54,084	1,04,87,434	43,58,76,726	1,31,44,302	44,90,21,028
34	67,465	1,64,472	46,083	1,67,214	7,190	27,34,064	1,07,026	28,41,090
35	3,742	...	7,848	...	908	3,87,227	1,00,73,358	1,04,60,585
36	28,06,495	16,79,915	11,20,212	13,11,623	4,84,753	2,61,05,970	2,07,98,531	4,69,01,501
37	11,07,915	10,21,065	8,19,474	5,56,179	2,30,973	1,81,27,645	23,59,537	2,09,87,182
38	...	...	...	...	...	3,23,39,526	...	3,23,39,526
39	20,07,794	7,53,687	2,20,759	2,72,520	4,81,628	1,31,50,087	8,14,696	1,39,61,783
40	59,93,411	36,19,169	22,14,376	23,07,536	12,05,452	9,28,44,519	3,46,53,148	12,74,97,667
41	1,85,204	50,076	4,49,286	4,89,138	...	26,64,017	...	26,64,017
42	...	...	...	...	...	60,841	...	60,841
43	...	...	84,658	16,72,170	...	58,74,372	96,342	59,70,714
44	...	...	...	...	...	64,26,110	...	64,26,110
45	1,85,204	50,076	5,33,944	21,61,308	...	1,49,03,658	96,342	1,50,00,000
46	5,62,67,918	6,57,17,257	3,48,48,482	3,90,01,296	1,54,57,254	94,33,94,784	9,53,31,722	1,03,87,26,506

## No. 3—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of Items.
Brought forward from page 8.			₹ 29,50,52,779	₹ 1,49,02,206	₹ 10,67,91,636	₹ 13,03,60,829	₹ 8,77,49,692	₹ 9,82,55,435	1
<b>Railways:</b>									
State Railways:									
Interest on Debt	27	65	9,41,51,057	...	...	...	...	...	2
Annuities in purchase of Railways	53	151	54,33,346	...	...	...	...	...	3
Sinking Funds	53	151	4,38,526	...	...	...	...	...	4
Interest on Capital contributed by Companies	53	151	36,49,216	...	...	...	...	...	5
Subsidized Companies:									
Land, etc.	55	156	5,09,993	...	...	...	...	7,935	6
Miscellaneous Railway Expenditure	56	159	—70,05,547	...	...	...	...	...	7
<b>TOTAL</b>			9,71,79,591	...	...	...	...	7,935	8
<b>Irrigation:</b>									
Major Works:									
Working Expenses	58	167	...	9,73,187	23,04,324	28,40,382	2,55,922	47,90,273	9
Interest on Debt	27	65	—12,58,614	9,25,348	80,95,957	31,17,308	4,07,632	41,28,247	10
Minor Works and Navigation	68	191	1,20,526	99,349	41,32,232	48,48,386	26,86,989	7,67,168	11
<b>TOTAL</b>			—11,38,088	19,97,881	95,32,563	1,03,06,076	33,52,543	96,94,988	12
<b>Other Public Works:</b>									
Construction of Railways charged to Provincial Revenues	64	204	...	...	...	...	...	—4,830	13
Civil Works	66	209	60,63,800	31,47,366	1,18,72,919	2,21,45,438	1,67,64,579	1,14,18,877	14
<b>TOTAL</b>			60,63,800	31,47,366	1,18,72,919	2,21,45,438	1,67,64,579	1,14,18,987	15
<b>Military Services:</b>									
Army:									
Effective	67B	229	67,88,98,151	...	...	...	...	...	16
Non-Effective	67B	229	2,48,11,966	...	...	...	...	...	17
Marine	68B	263	83,20,180	...	...	...	...	...	18
Military Works	70	265	5,40,92,695	...	...	...	...	...	19
<b>TOTAL</b>			76,61,22,992	...	...	...	...	...	20
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL</b>			1,16,32,81,074	2,00,47,456	12,81,97,118	16,23,12,343	10,78,66,814	11,93,72,345	21
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year	72	271	...	...	...	...	...	...	22
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from provincial Balances	72	271	...	...	1,47,14,367	1,35,34,997	59,12,303	1,32,00,622	23
<b>Total Expenditure charged against Revenue</b>			1,16,32,81,074	2,00,47,456	11,84,82,751	14,92,77,346	10,19,54,506	10,61,71,723	24
<b>Railway Irrigation and other Capital not charged to Revenue:</b>									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	74	281	8,30,66,187	...	...	...	...	...	25
Irrigation Works	76	290	...	3,53,400	7,60,050	39,601	17,86,097	18,62,476	26
Initial Expenditure on New Capital at Delhi	77	291	1,05,18,545	...	...	...	...	...	27
Bombay Development Scheme	78A	295	...	...	...	64,52,447	...	...	28
<b>TOTAL</b>			9,35,84,682	3,53,400	7,60,050	64,92,048	17,86,097	18,62,476	29

## REVENUES of India, in India and in England, for the Year ended 31st March 1921.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	England. Sterling converted into Rs. at £1 = Rs. 16.	GRAND TOTAL.
1	₹ 5,52,57,918	₹ 6,57,17,257	₹ 3,48,48,482	₹ 3,90,01,296	₹ 1,54,57,254	₹ 94,33,94,784	₹ 9,53,31,722	₹ 1,03,87,26,506
2	...	...	...	...	...	9,41,54,057	3,77,48,703	13,19,02,760
3	...	...	...	...	...	(b) 54,33,346	(a) 3,35,73,960	3,90,07,306
4	...	...	...	...	...	(b) 4,88,526	27,09,768	31,48,294
5	...	...	...	...	...	36,49,216	2,11,50,806	2,48,00,022
6	...	...	...	...	5,112	5,23,040	...	5,23,040
7	...	...	...	...	295	-70,05,252	13,89,081	-56,16,171
8	...	...	...	...	5,407	9,71,92,933	9,65,72,318	19,37,65,251
9	1,31,41,100	8,80,175	16,43,088	6,67,749	...	2,75,05,200	13,843	2,75,19,043
10	73,31,465	9,26,338	20,29,353	13,54,531	...	2,20,57,565	12,58,614	2,33,16,179
11	16,40,121	42,76,380	4,13,374	7,91,009	66,150	1,93,44,034	...	1,93,44,034
12	2,21,12,686	60,82,893	40,85,815	23,13,289	66,150	6,89,06,799	12,72,457	7,01,79,256
13	...	19,51,576	...	...	21,701	19,68,447	...	19,68,447
14	1,58,47,643	1,58,72,805	79,66,510	95,16,421	49,16,142	12,55,32,447	2,87,337	12,57,99,777
15	1,58,47,643	1,78,24,381	79,66,510	95,16,421	49,37,843	12,75,00,887	2,67,337	12,77,68,224
16	...	...	...	...	...	67,88,08,151	7,73,32,372	75,62,30,523
17	...	...	...	...	...	2,43,11,966	3,18,61,445	5,66,73,411
18	...	...	...	...	...	83,20,180	57,34,883	1,40,57,063
19	...	...	...	...	...	5,40,92,695	12,72,559	5,53,65,254
20	...	...	...	...	...	76,61,22,992	11,62,01,259	88,23,24,251
21	9,32,18,247	8,96,24,531	4,69,00,807	5,13,81,006	2,04,66,654	2,00,31,18,395	30,96,45,093	2,31,27,63,488
22	...	7,66,34,510	...	...	...	7,66,34,510	...	7,66,34,510
23	66,80,122	...	45,91,000	82,15,347	8,35,653	6,77,34,416	...	6,77,34,416
24	8,65,38,125	16,62,59,041	4,23,09,807	4,31,15,659	1,95,81,001	2,01,20,18,489	30,96,45,093	2,32,16,63,582
25	...	...	...	...	...	...	...	...
26	6,24,114	1,16,765	—10	9,90,339	...	8,30,66,137	17,58,22,774	25,88,88,911
27	...	...	...	...	...	65,32,832	1,50,363	66,83,195
28	...	...	...	...	...	1,05,18,545	20,56,466	1,25,75,011
29	6,24,114	1,16,765	—10	9,90,339	...	64,52,447	...	64,52,447
						10,65,69,961	17,80,29,603	28,45,99,564

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1920-21 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—vide Account No. 74 B., pages, 234 and 235:—

East Indian Railway Annuity	279,870
Eastern Bengal Railway Annuity	27,874
Scind Punjab and Delhi Railway Annuity	85,544
Great Indian Peninsula Railway Annuity	568,189
Madras Railway Annuity	138,227
	<u>1,099,704</u>

(b) Represents adjustment of exchange on Sterling Expenditure in England.

## No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	SECRETARY OF STATE'S ACCOUNT.			HIGH COMMISSIONER'S ACCOUNT.			GRAND TOTAL.
	Stores for India.	Other Charges.	Total.	Stores for India.	Other Charges.	Total.	
	£	£	£	£	£	£	£
<b>Direct Demands on the Revenues:</b>							
Charges in respect of collection, viz.—							
Land Revenue . . . . .	205	2,836	3,041	3	...	3	3,044
Opium . . . . .	3,611	22	3,633	—2,413	...	—2,413	1,220
Salt . . . . .	1,980	127	2,107	1,977	...	1,977	4,034
Stamps . . . . .	169,313	...	169,313	200,033	...	200,033	369,346
Excise . . . . .	370	209	579	202	...	202	781
Customs . . . . .	21	806	827	361	...	361	1,188
Income Tax . . . . .	...	1,348	1,348	...	...	...	1,348
Forest . . . . .	10,758	64,899	75,657	4,746	...	4,746	80,403
<b>TOTAL</b>	186,258	70,247	256,505	204,909	...	204,909	461,414
<b>Interest:</b>							
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	3,335,656	3,335,656	...	...	...	3,335,656
<b>Posts and Telegraphs . . . . .</b>	394,049	—82,346	311,703	538,188	32,192	570,380	882,083
<b>Mint . . . . .</b>	35,265	334	35,599	29,036	5	29,041	64,640
<b>Salaries and Expenses of Civil Departments:</b>							
General Administration . . . . .	317,254	485,216	802,500	161,895	137,986	299,881	1,101,881
Law and Justice . . . . .	689	393	1,082	1,153	17	1,173	2,255
Police . . . . .	105	5,435	5,540	64	...	64	5,604
Ports and Pilotage . . . . .	...	173	173	...	...	...	173
Education . . . . .	...	11,988	11,988	...	10,076	10,076	22,064
Ecclesiastical . . . . .	...	314	314	...	...	...	314
Medical . . . . .	16,953	1,442	18,395	11,704	2	11,706	30,101
Sanitation . . . . .	98	1,003	1,101	941	...	941	2,102
Political . . . . .	1,233	29,951	31,184	7,803	...	7,803	39,117
Agriculture . . . . .	191	5,015	5,206	340	...	340	5,846
Scientific and Miscellaneous Departments . . . . .	40,854	15,358	56,212	48,761	...	48,761	104,973
<b>TOTAL</b>	377,437	556,678	934,105	232,244	148,081	380,325	1,314,430
<b>Miscellaneous Civil Charges:</b>							
Territorial and Political Pensions . . . . .	...	10,703	10,703	...	...	...	10,703
Civil Furlough and Absentee Allowances . . . . .	...	1,007,336	1,007,336	...	...	...	1,007,336
Superannuation Allowances and Pensions . . . . .	...	2,079,896	2,079,896	...	157	157	2,079,853
Stationery and Printing . . . . .	77,919	2,006	104,925	180,433	595	181,028	285,453
Miscellaneous . . . . .	...	75,539	75,539	...	5,931	5,931	81,170
<b>TOTAL</b>	77,919	3,200,230	3,278,149	180,433	6,683	187,116	3,465,315
<b>Famine Relief and Insurance.</b>							
Construction of Protective Irrigation Works . . . . .	1,590	...	1,590	8,044	...	8,044	9,634
<b>Carried over</b>	1,072,508	7,080,849	8,153,357	1,192,854	186,361	1,379,215	9,533,172

IN ENGLAND for the Year ended 31st March 1921.

HEADS OF EXPENDITURE.	SECRETARY OF STATE'S ACCOUNT.			HIGH COMMISSIONER'S ACCOUNT.			GRAND TOTAL.
	Stores for India.	Other Charges.	Total.	Stores for India.	Other charges.	Total.	
	£	£	£	£	£	£	£
Brought forward	1,072,503	7,080,849	8,153,357	1,192,854	186,931	1,379,815	9,533,172
<b>Railways:</b>							
State Railways:							
Interest on Debt	...	3,774,870	3,774,870	...	...	...	3,774,870
Annuities in purchase of Railways	...	3,357,396	3,357,396	...	...	...	3,357,396
Sinking Funds	...	270,977	270,977	...	...	...	270,977
Interest on Capital deposited by Companies	...	2,115,081	2,115,081	...	...	...	2,115,081
Miscellaneous	...	138,908	138,908	...	...	...	138,908
TOTAL	...	9,657,232	9,657,232	...	...	...	9,657,232
<b>Irrigation:</b>							
Major Works:							
Working expenses	144	...	144	1,240	...	1,240	1,384
Interest on Debt	...	125,862	125,862	...	...	...	125,862
TOTAL	144	125,862	126,006	1,240	...	1,240	127,246
<b>Other Public Works:</b>							
Civil Works	5,094	4,326	9,420	17,318	...	17,318	26,738
<b>Military Services:</b>							
Army:							
Effective	724,959	4,275,745	5,000,704	2,731,786	747	2,732,533	7,733,237
Non-Effective	...	3,186,145	3,186,145	...	...	...	3,186,145
Marine:							
Effective	163,860	134,182	298,042	237,294	...	237,294	535,336
Non-Effective	...	38,152	38,152	...	...	...	38,152
Military Works	67,265	...	67,265	59,991	...	59,991	127,256
TOTAL	956,084	7,694,224	8,590,308	3,029,071	747	3,029,818	11,620,126
<b>Total Expenditure charged against Revenue:</b>	2,033,830	24,502,493	26,536,323	4,240,478	187,708	4,428,186	30,964,509
<b>Expenditure not charged to Revenue:</b>							
Capital Outlay on Railways, Irrigation and other Works:							
State Railways	15,475,531	18,057	15,493,588	2,078,753	9,936	2,088,689	17,582,277
Irrigation Works	9,145	...	9,145	5,892	...	5,892	15,037
Initial Expenditure on New Capital at Delhi	54,813	2,609	57,422	148,225	...	148,225	205,647
TOTAL	15,539,489	20,666	15,560,155	2,232,870	9,936	2,242,806	17,802,961

(a) Includes Establishment charges, etc.

## No. 5.—ACCOUNT of the REVENUE in India in the two

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
<b>Principal Heads of Revenue :</b>	Rs.	Rs.	Rs.
Land Revenue . . . . .	15,51,83,413	16,45,65,056	31,97,48,469
Opium . . . . .	3,53,41,234	...	3,53,41,234
Salt . . . . .	6,76,45,308	...	6,76,45,308
Stamps . . . . .	5,50,99,225	5,35,69,258	10,95,68,483
Excise . . . . .	5,69,81,328	14,73,84,031	20,43,65,359
Provincial Rates . . . . .	1,192	6,31,833	6,33,025
Customs . . . . .	31,80,85,157	...	31,80,85,157
Income-Tax . . . . .	15,67,39,391	6,51,80,087	22,19,28,478
Forest . . . . .	13,81,930	5,27,61,566	5,41,43,496
Registration . . . . .	1,50,641	1,10,43,893	1,12,03,534
Tributes from Indian States . . . . .	91,20,589	...	91,20,589
<b>TOTAL</b>	<b>85,75,38,408</b>	<b>49,51,44,724</b>	<b>1,35,26,83,132</b>
<b>Interest . . . . .</b>	<b>1,53,01,850</b>	<b>59,82,303</b>	<b>2,12,86,653</b>
<b>Posts and Telegraphs . . . . .</b>	<b>9,61,14,116</b>	<b>...</b>	<b>9,61,14,116</b>
<b>Mint . . . . .</b>	<b>73,46,634</b>	<b>...</b>	<b>73,46,634</b>
<b>Receipts by Civil Departments :</b>			
Law and Justice . . . . .	13,69,151	1,22,46,734	1,36,15,883
Police . . . . .	12,98,970	23,85,680	36,82,650
Ports and Pilotage . . . . .	...	24,76,700	24,76,700
Education . . . . .	1,11,917	52,88,982	54,00,899
Medical . . . . .	48,429	22,54,116	23,02,545
Sanitation . . . . .	5,42,206	5,79,318	11,21,524
Agriculture . . . . .	5,29,913	20,75,088	26,05,001
Scientific and Miscellaneous Departments . . . . .	5,05,737	38,22,736	43,28,473
<b>TOTAL</b>	<b>44,04,326</b>	<b>3,11,29,354</b>	<b>3,55,33,680</b>
<b>Miscellaneous :</b>			
Receipts in aid of Superannuation, etc. . . . .	14,37,634	17,06,393	31,44,027
Stationery and Printing . . . . .	9,32,601	12,07,677	21,40,278
Exchange . . . . .	...	...	...
Miscellaneous . . . . .	1,79,65,604	9,35,27,880	11,14,93,484
<b>TOTAL</b>	<b>2,03,35,839</b>	<b>9,64,41,950</b>	<b>11,67,77,789</b>
<b>Carried over</b>	<b>1,06,10,43,673</b>	<b>62,86,48,391</b>	<b>1,62,96,92,064</b>

Divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1921.

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	Rs.	Rs.	Rs.
Brought forward	1,00,10,48,673	62,86,48,331	1,62,96,92,004
<b>Railways:</b>			
State Railways (Gross Receipts)	80,92,89,163	1,80,822	80,94,19,985
Deduct—Working Expenses	54,51,37,461	1,46,887	54,52,84,348
„ Surplus Profits paid to Companies, etc.	1,72,51,527	...	1,72,51,527
Net Receipts	24,69,00,175	—16,065	24,68,84,110
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	6,34,522	...	6,34,522
TOTAL	24,75,34,697	—16,065	24,75,18,632
<b>Irrigation:</b>			
Major Works:			
Direct Receipts	2,86,46,751	3,15,57,157	5,52,03,908
Portion of Land Revenue due to Irrigation	1,55,11,232	1,30,52,629	2,85,63,861
Minor Works and Navigation	15,65,161	26,35,262	42,00,443
TOTAL	4,07,23,164	4,72,45,048	8,79,68,212
<b>Other Public Works:</b>			
Civil Works	11,27,368	64,91,222	76,18,590
<b>Military Receipts:</b>			
Army:			
Effective	5,07,93,339	...	5,07,93,339
Non-Effective	7,01,705	...	7,01,705
Marine	79,56,768	...	79,56,768
Military Works	16,86,464	...	16,86,464
TOTAL	6,11,38,276	...	6,11,38,276
Transfers between Imperial and Provincial Revenues	—2,28,77,479	2,28,77,479	...
<b>GRAND TOTAL REVENUE</b>	1,32,86,89,699	70,52,46,015	2,03,39,35,714



## No. 6.—ACCOUNT of the EXPENDITURE in India in the two

HEADS OF EXPENDITURE: For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	Rs.	Rs.	Rs.
<b>Direct Demands on the Revenues:</b>			
Refunds and Drawbacks . . . . .	2,39,38,180	84,51,547	3,23,89,677
Assignments and Compensations . . . . .	86,16,763	1,09,39,412	1,94,56,175
Charges in respect of collection, viz.—			
Land Revenue . . . . .	48,47,792	7,61,40,699	8,09,88,431
Opium (including cost of Production) . . . . .	1,22,51,073	...	1,22,51,073
Salt (including cost of Production) . . . . .	92,90,523	...	92,90,523
Stamps . . . . .	2,52,452	13,31,561	15,84,013
Excise . . . . .	29,13,455	90,78,681	1,19,92,136
Provincial Rates . . . . .	...	...	...
Customs . . . . .	56,45,133	...	56,45,133
Income Tax . . . . .	11,44,734	13,41,616	21,86,350
Forest . . . . .	30,31,939	3,33,84,999	3,64,16,938
Registration . . . . .	49,462	68,50,281	68,99,743
<b>TOTAL</b> . . . . .	<b>7,18,81,446</b>	<b>14,62,18,796</b>	<b>21,81,00,242</b>
<b>Interest:</b>			
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	6,68,88,850	57,85,612	7,26,74,462
Interest on other Obligations . . . . .	2,15,49,435	...	2,15,49,435
<b>TOTAL</b> . . . . .	<b>8,84,38,285</b>	<b>57,85,612</b>	<b>9,42,23,897</b>
<b>Posts and Telegraphs</b> . . . . .	<b>8,55,45,939</b>	<b>...</b>	<b>8,55,45,939</b>
<b>Mint</b> . . . . .	<b>18,99,803</b>	<b>...</b>	<b>18,99,803</b>
<b>Salaries and Expenses of Civil Departments:</b>			
General Administration . . . . .	1,70,28,864	2,02,87,774	3,73,16,438
Law and Justice . . . . .	56,62,887	8,65,42,766	9,22,05,653
Police . . . . .	81,11,557	11,27,11,105	12,01,82,602
Ports and Pilotage . . . . .	...	40,73,717	40,73,717
Education . . . . .	24,65,990	7,48,19,344	7,72,85,334
Ecclesiastical . . . . .	25,31,735	...	25,31,735
Medical . . . . .	19,03,254	2,28,12,323	2,47,15,577
Sanitation . . . . .	25,43,090	1,00,45,492	1,25,89,582
Political . . . . .	3,07,05,348	37,99,935	3,42,25,283
Agriculture . . . . .	21,76,768	1,40,61,305	1,68,38,073
Scientific and Miscellaneous Departments . . . . .	84,61,150	54,47,522	1,39,08,672
<b>TOTAL</b> . . . . .	<b>8,13,95,643</b>	<b>35,44,81,083</b>	<b>43,58,76,726</b>
<b>Miscellaneous Civil Charges:</b>			
Territorial and Political Pensions . . . . .	27,34,064	...	27,34,064
Civil Furlough and Absentee Allowances . . . . .	3,87,227	...	3,87,227
Superannuation Allowances and Pensions . . . . .	24,31,033	2,36,74,937	2,61,05,970
Stationery and Printing . . . . .	59,17,436	1,22,10,210	1,81,27,646
Exchange . . . . .	3,22,39,526	...	3,22,39,526
Miscellaneous . . . . .	75,68,459	55,81,628	1,31,50,087
<b>TOTAL</b> . . . . .	<b>5,13,78,344</b>	<b>4,14,66,175</b>	<b>9,28,44,519</b>
<b>Carried over</b> . . . . .	<b>38,05,39,460</b>	<b>54,79,51,666</b>	<b>92,84,91,126</b>

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1921.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	Rs.	Rs.	Rs.
Brought forward	38,05,39,460	54,79,51,666	92,84,91,126
<b>Famine Relief and Insurance:</b>			
Famine Relief	19,98,014	6,66,003	26,64,017
Construction of Protective Railways	—60,841	...	—60,841
Construction of Protective Irrigation Works	58,74,372	...	58,74,372
Reduction or Avoidance of Debt	64,26,110	...	64,26,110
TOTAL	1,42,37,655	6,66,003	1,49,03,658
<b>Railways:</b>			
State Railways:			
Interest on Debt	9,41,54,057	...	9,41,54,057
Annuities in purchase of Railways	51,33,346	...	51,33,346
Sinking Fund	4,38,528	...	4,38,528
Interest on Capital contributed by Companies	36,49,216	...	36,49,216
Subsidized Companies: Land, etc.	5,09,993	13,047	5,23,040
Miscellaneous Railway Expenditure	—70,05,547	295	—70,05,252
TOTAL	9,71,79,591	13,342	9,71,92,933
<b>Irrigation:</b>			
Major Works:			
Working Expenses	1,32,36,126	1,42,69,074	2,75,05,200
Interest on Debt	1,09,35,205	1,11,22,360	2,20,57,565
Minor Works and Navigation	52,23,565	1,41,20,469	1,93,44,034
TOTAL	2,93,94,896	3,95,11,903	6,89,06,799
<b>Other Public Works:</b>			
Construction of Railways charged to Provincial Revenues	...	19,68,447	19,68,447
Civil Works	1,92,97,880	10,62,34,560	12,55,32,440
TOTAL	1,92,97,880	10,82,03,007	12,75,00,887
<b>Military Services:</b>			
Army:			
Effective	67,88,98,151	...	67,88,98,151
Non-Effective	2,48,11,966	...	2,48,11,966
Marine	88,20,180	...	88,20,180
Military Works	5,40,92,695	...	5,40,92,695
TOTAL	76,61,22,992	...	76,61,22,992
TOTAL	1,30,67,72,474	69,63,45,921	2,00,31,18,395
Add—Portion of allotments to Provincial Governments not spent by them in the year.	...	7,66,34,510	7,66,34,510
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	6,77,34,416	6,77,34,416
<b>GRAND TOTAL EXPENDITURE</b>	<b>1,30,67,72,474</b>	<b>70,52,46,015</b>	<b>2,01,20,18,489</b>



<b>Miscellaneous:</b> Receipts in aid of Superannuation, etc. Stationery and Printing Exchange Miscellaneous	6,74,374	24,099	88,955	1,13,328	1,78,222	1,08,131	79,451	64,338	42,382	38,893	25,470	14,37,634
	6,94,454	22,274	17,641	4,554	...	63,714	1,29,895	187	...	...	382	9,32,601
	...	...	...	...	...	...	...	...	...	...	...	...
	1,20,28,588	1,67,410	1,03,642	36,57,197	4,43,873	71,853	12,84,945	3,23,001	12,288	4,848	12,759	1,79,65,604
<b>TOTAL</b>	1,83,97,416	2,13,774	2,10,138	39,75,379	6,32,095	2,43,698	1,14,3791	3,92,526	54,670	43,741	38,611	2,03,35,839
<b>Railways:</b> State Railways (Gross Receipts) Defect—Working Expenses " Surplus Profits paid to Companies, etc.	80,92,89,163	...	...	...	...	...	...	...	...	...	...	80,92,89,163
	54,51,37,461	...	...	...	...	...	...	...	...	...	...	54,51,37,461
	1,72,51,527	...	...	...	...	...	...	...	...	...	...	1,72,51,527
	...	...	...	...	...	...	...	...	...	...	...	...
<b>Net Receipts</b>	24,39,07,175	...	...	...	...	...	...	...	...	...	...	24,39,07,175
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...
	6,34,522	...	...	...	...	...	...	...	...	...	...	6,34,522
	...	...	...	...	...	...	...	...	...	...	...	...
	21,75,34,937	...	...	...	...	...	...	...	...	...	...	21,75,34,937
<b>TOTAL</b>	...	...	...	...	...	...	...	...	...	...	...	...
<b>Irrigation:</b> Major Works: Direct Receipts Portion of Land Revenue due to Irrigation Minor Works and Navigation	...	11,78,846	1,73,275	11,98,797	1,49,948	9,14,669	1,66,79,243	17,16,535	15,14,200	1,85,148	...	2,36,46,751
	...	1,00,342	55,02,714	8,02,686	...	21,43,315	67,47,229	2,01,855	...	7,091	...	1,55,11,232
	1,32,549	...	...	2,03,180	4,49,742	22,186	7,17,153	...	37,421	...	...	15,65,181
	...	...	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	1,32,549	12,83,188	56,75,989	21,45,663	5,99,690	37,80,120	2,41,43,625	19,18,390	15,51,711	1,92,239	...	4,07,23,164
<b>Other Public Works:</b> Civil Works	2,40,106	1,70,312	21,799	43,278	1,25,103	84,018	3,24,780	17,712	32,400	66,622	988	11,27,368
	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
<b>Military Receipts:</b> Army: Effective Non-Effective Marine Military Works	5,07,93,339	...	...	...	...	...	...	...	...	...	...	5,07,93,339
	7,01,705	...	...	...	...	...	...	...	...	...	...	7,01,705
	79,56,768	...	...	...	...	...	...	...	...	...	...	79,56,768
	16,86,464	...	...	...	...	...	...	...	...	...	...	16,86,464
<b>TOTAL</b>	6,11,38,276	...	...	...	...	...	...	...	...	...	...	6,11,38,276
<b>Transfers between Imperial and Provincial Revenues</b>	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...
<b>TOTAL IMPERIAL REVENUE</b>	47,11,63,960	69,08,807	12,14,21,436	25,90,20,689	25,93,88,839	5,81,46,370	5,12,34,606	7,41,49,613	1,38,88,257	1,06,92,197	37,37,975	1,92,86,39,609

HEADS OF EXPENDITURE.

Direct Demands on the Revenues:

Refunds and Drawbacks  
 Assignments and Compensations  
 Charges in respect of Collection, viz.—  
 Land Revenue  
 Opium (including cost of Production)  
 Salt (including cost of Production)  
 Stamps  
 Excise  
 Provincial Rates  
 Customs  
 Income Tax  
 Forest  
 Registration

Interest:

Interest on Debt, other than that charged to Railways and  
 Irrigation Works  
 Interest on other Obligations

Posts and Telegraphs

Mint

Salaries and Expenses of Civil Departments:

General Administration  
 Law and Justice  
 Police  
 Ports and Pilgrage  
 Education  
 Ecclesiastical  
 Medical  
 Sanitation  
 Political  
 Agriculture  
 Scientific and Miscellaneous Departments

Total

India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
56,10,209	54,452	21,11,650	87,94,868	49,14,788	5,96,982	3,73,073	9,91,677	1,97,568	2,30,995	53,930	2,39,38,130
35,82,388	17,989	10,05,343	9,06,467	1,03,056	2,13,145	69,226	75	46,952	25,36,251	23,873	86,16,763
10,64,469	9,46,074	...	...	31,28,746	1,22,13,683	...	...	7,08,443	...	...	48,47,732
3,845	...	21,04,605	36,46,751	33,545	...	...	49,560	77,366	...	...	1,22,51,073
30,28,479	...	2,40,227	2,93,104	2,93,104	1,47,540	1,16,514	62,249	1,16,010	...	958	92,90,523
—11,11,065	31,956	12,46,290	1,80,844	3,69,741	1,57,909	1,58,936	6,96,947	2,51,889	69,164	28,975	3,32,452
1,79,082	38,485	...	...	...	...	...	...	1,85,958	1,85,958	...	29,13,455
...	...	6,48,526	22,91,478	17,29,519	1,86,085	1,05,936	9,54,274	18,388	...	...	56,45,138
44,855	18,925	1,74,361	3,00,238	1,66,450	...	...	73,168	32,128	41,240	2,648	11,44,734
28,77,792	4,51,197	...	...	...	...	...	...	...	...	...	30,31,989
26,363	23,696	...	...	...	...	...	...	...	...	...	4,462
1,50,06,423	15,84,524	76,21,002	1,61,23,644	97,38,919	1,35,31,344	8,22,984	28,26,947	14,48,332	30,70,908	1,16,381	7,18,81,446
6,68,88,850	...	...	...	...	...	...	...	...	...	...	6,08,88,850
1,77,76,811	226	4,29,816	7,27,371	5,77,325	9,75,708	3,18,601	2,23,970	2,72,546	2,06,716	92,315	2,15,49,435
8,46,54,691	226	4,20,816	7,27,371	5,77,325	9,75,708	3,18,601	2,23,970	2,22,546	2,05,716	92,315	8,84,38,235
8,55,45,939	...	...	...	...	...	...	...	...	...	...	8,55,45,939
9,24,371	...	...	9,74,932	...	...	...	...	...	...	...	18,99,803
1,08,93,703	4,36,515	7,64,026	13,92,905	6,53,474	6,70,011	6,49,700	8,31,067	3,55,100	2,69,520	2,12,673	1,70,28,864
43,21,171	13,41,718	...	...	...	...	...	...	...	...	...	56,63,887
36,77,771	44,33,786	...	...	...	...	...	...	...	...	...	81,11,557
14,06,932	9,99,057	...	4,63,076	2,56,319	3,30,736	3,57,275	1,57,403	40,733	1,38,699	...	24,45,990
2,38,042	65,588	4,42,025	...	...	...	...	...	...	...	...	25,31,735
16,40,961	2,42,283	...	...	...	...	...	...	...	...	24,751	19,03,251
24,09,192	1,35,898	...	...	...	...	...	...	...	...	...	25,45,690
2,44,69,480	46,04,457	73,048	4,60,995	11,117	1,73,054	6,72,497	...	...	...	...	3,05,05,318
20,80,178	96,490	...	...	...	1,33,275	71,848	...	...	...	...	21,76,768
73,77,359	34,593	1,38,484	1,01,820	59,582	1,33,275	71,848	1,73,922	73,089	85,725	1,16,473	34,61,450
5,86,24,790	1,23,92,491	14,17,553	24,10,586	9,80,472	13,07,106	17,84,380	11,62,442	4,07,922	4,93,944	3,53,927	8,19,95,643

<b>Miscellaneous Civil Charges:</b>												
Territorial and Political Pensions	3,00,832	48,582	2,75,402	4,31,240	6,14,145	7,11,630	67,465	1,64,472	48,083	1,67,214	7,190	27,34,084
Civil Furlough and Absence Allowances	2,52,050	2,30,743	29,231	52,575	71	103	3,742	...	7,948	...	908	3,87,237
Superannuation Allowances and Pensions	10,65,804	1,39,487	88,635	46,761	76,643	16,468	25,787	109	3,920	...	22,675	24,31,633
Stationery and Printing	28,90,910	1,39,487	16,13,861	11,01,521	1,13,598	...	41,467	3,321	11,475	...	887	50,17,435
Exchange	3,23,30,326	4,97,153	73,290	2,31,611	1,37,638	80,881	63,248	1,30,054	20,860	68,114	17,290	3,23,39,526
Miscellaneous	62,33,224	...	...	...	...	...	...	...	...	...	...	76,08,459
<b>TOTAL</b>	<b>4,39,20,791</b>	<b>9,24,965</b>	<b>20,30,419</b>	<b>18,85,701</b>	<b>9,41,087</b>	<b>8,08,181</b>	<b>2,01,699</b>	<b>3,04,019</b>	<b>93,301</b>	<b>2,38,201</b>	<b>48,950</b>	<b>5,13,78,344</b>
<b>Famine Relief and Insurance:</b>												
Famine Relief	...	...	33,990	11,00,202	8,210	12,833	1,01,403	37,557	3,30,965	3,03,851	...	19,08,014
Construction of Protective Railways	—60,841	...	81,043	37,03,442	749	3,31,911	...	...	81,058	16,72,170	...	—60,841
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	58,71,372
Reduction or Avoidance of Debt	64,26,110	...	...	...	...	...	...	...	...	...	...	64,26,110
<b>TOTAL</b>	<b>(3,65,269)</b>	<b>...</b>	<b>1,15,032</b>	<b>48,64,044</b>	<b>8,959</b>	<b>3,44,714</b>	<b>1,01,403</b>	<b>37,557</b>	<b>4,21,623</b>	<b>20,39,021</b>	<b>...</b>	<b>1,42,37,655</b>
<b>Railways:</b>												
State Railways:	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt.	9,41,54,057	...	...	...	...	...	...	...	...	...	...	9,41,54,057
Annulment in purchase of Railways	54,33,346	...	...	...	...	...	...	...	...	...	...	54,33,346
Sinking Fund	4,38,528	...	...	...	...	...	...	...	...	...	...	4,38,528
Interest on Capital deposited by Companies	36,40,216	...	...	...	...	...	...	...	...	...	...	36,40,216
Subsidized Companies: Land, &c.	5,09,993	...	...	...	...	...	...	...	...	...	...	5,09,993
Miscellaneous Railway Expenditure	—70,05,547	...	...	...	...	...	...	...	...	...	...	—70,05,547
<b>TOTAL</b>	<b>9,71,79,591</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>9,71,79,591</b>
<b>Irrigation:</b>												
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...
Working Expenses	9,73,187	9,73,187	11,52,162	14,20,191	1,27,961	6,22,607	65,70,550	8,80,175	8,21,514	6,67,749	...	1,32,38,126
Interest on Debt	9,25,348	9,25,348	15,47,979	16,08,654	2,17,574	8,29,320	30,65,733	9,26,338	11,08,336	13,51,531	...	1,09,85,205
Minor Works and Navigation	99,349	99,349	3,338	21,74,193	13,44,494	1,15,201	11,59,774	...	2,06,887	...	...	52,23,565
<b>TOTAL</b>	<b>19,97,884</b>	<b>19,97,884</b>	<b>27,03,479</b>	<b>51,53,038</b>	<b>10,90,029</b>	<b>15,67,137</b>	<b>1,13,90,057</b>	<b>19,06,513</b>	<b>21,98,567</b>	<b>20,22,280</b>	<b>...</b>	<b>2,98,94,896</b>
<b>Other Public Works:</b>												
Civil Works	60,63,800	31,47,368	5,22,750	13,90,919	10,92,138	13,73,008	38,10,310	2,02,091	2,31,470	10,73,515	50,483	1,92,97,880
<b>Military Services:</b>												
Army:	...	...	...	...	...	...	...	...	...	...	...	...
Effective	67,88,98,151	...	...	...	...	...	...	...	...	...	...	67,88,98,151
Non-Effective	2,48,11,968	...	...	...	...	...	...	...	...	...	...	2,48,11,968
Marine	83,20,180	...	...	...	...	...	...	...	...	...	...	83,20,180
Military Works	5,40,92,695	...	...	...	...	...	...	...	...	...	...	5,40,92,695
<b>TOTAL</b>	<b>76,61,22,992</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>76,61,22,992</b>
<b>TOTAL IMPERIAL EXPENDITURE</b>	<b>11,16,32,81,074</b>	<b>2,00,47,456</b>	<b>1,48,40,111</b>	<b>3,94,50,265</b>	<b>1,55,08,959</b>	<b>1,98,97,238</b>	<b>1,82,85,434</b>	<b>65,63,569</b>	<b>50,81,761</b>	<b>91,41,588</b>	<b>6,62,059</b>	<b>1,30,67,72,474</b>

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of India, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1921.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
<b>Principal Heads of Revenue:</b>	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue . . . . .	...	...	2,89,90,593	2,64,36,336	1,71,18,036	2,70,76,250	1,49,80,774	3,08,07,848	89,36,831	61,17,000	42,01,396	16,45,65,056
Opium . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Salt . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Stamps . . . . .	...	...	90,11,323	90,01,208	1,41,14,587	74,49,407	40,84,654	24,56,705	41,52,998	24,32,006	8,61,311	5,55,69,258
Excise . . . . .	...	...	2,71,78,452	4,80,87,843	1,06,87,588	1,35,36,539	73,07,266	51,84,143	90,84,877	1,08,82,653	76,31,680	14,73,34,031
Provincial Rates . . . . .	...	...	...	...	97,430	2,56,776	38,570	...	1,96,769	...	44,282	6,31,833
Customs . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax . . . . .	...	...	69,97,603	2,14,70,126	2,16,63,988	35,27,935	24,12,588	56,85,636	13,31,179	14,50,732	4,90,202	6,51,89,087
Forest . . . . .	...	...	53,81,246	68,98,985	21,84,761	87,73,781	38,06,037	1,89,75,060	8,10,602	49,91,526	16,31,916	5,27,61,566
Registration . . . . .	...	...	30,68,745	14,56,984	26,84,284	12,53,236	5,61,392	4,23,036	8,61,844	5,89,267	1,39,075	1,10,43,893
Tributes from Indian States . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total</b>	...	...	8,06,27,363	11,12,01,042	7,75,30,383	6,18,85,724	3,34,80,289	6,35,32,458	2,61,23,100	2,58,66,574	1,48,03,791	49,51,44,734
<b>Interest</b> . . . . .	...	...	5,35,836	14,71,322	6,43,600	10,01,932	2,36,278	3,37,619	2,82,549	3,77,623	1,15,646	59,22,303
<b>Posts and Telegraphs</b> . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Mint</b> . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Receipts by Civil Departments:</b>	...	...	...	...	...	...	...	...	...	...	...	...
Law and Justice . . . . .	...	...	10,19,463	15,12,575	30,05,894	16,20,064	12,44,876	11,09,325	11,01,163	5,45,074	2,88,796	1,22,40,734
Police . . . . .	...	...	6,91,341	2,24,894	3,66,523	1,88,016	3,13,085	4,06,211	64,694	18,322	1,11,944	23,85,680
Ports and Pilotage . . . . .	...	...	293	2,27,423	16,12,540	7,18,042	4,55,415	6,38,354	...	...	...	24,76,700
Education . . . . .	...	...	10,89,041	6,63,782	11,40,151	7,18,042	4,55,415	3,90,717	3,78,156	2,60,450	2,17,925	52,68,982
Medical . . . . .	...	...	5,93,553	6,82,230	6,46,409	1,07,956	91,544	1,33,220	86,705	14,625	8,814	22,64,116
Sanitation . . . . .	...	...	2,22,677	14,515	11,519	33,422	1,19,713	27,308	23,768	44,309	77,089	5,79,318
Agriculture . . . . .	...	...	3,00,443	2,68,134	1,85,236	2,67,998	6,67,130	21,202	61,097	2,04,311	19,477	20,76,088
Scientific and Miscellaneous Departments . . . . .	...	...	29,49,928	2,04,478	10,11,676	34,080	43,462	21,194	1,86,672	47,009	21,237	38,22,736
<b>Total</b>	...	...	71,26,894	87,88,091	78,23,941	29,02,208	29,74,724	27,25,631	19,01,353	11,40,130	7,47,582	3,11,29,354

[illegible]



No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1921.

HEADS OF EXPENDITURE.		India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
<b>Direct Demands on the Revenues:</b>		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds and Drawbacks		...	...	15,29,841	33,78,102	15,62,726	5,60,551	3,47,526	5,53,490	1,33,022	2,99,344	81,845	84,51,547
Assignments and Compensations		...	...	3,38,415	1,02,15,215	1,35,519	1,22,991	33,473	125	45,957	27,605	20,112	1,09,30,412
Charges in respect of Collection, viz:—		...	...	1,80,16,075	1,35,69,450	53,59,424	1,35,65,207	73,82,165	70,94,141	30,31,960	53,91,037	21,31,240	7,61,40,699
Land Revenue		...	...	...	...	...	...	...	...	...	...	...	...
Opium (including cost of Production)		...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)		...	...	...	...	...	...	...	...	...	...	...	...
Stamps		...	...	...	...	...	...	...	...	...	...	...	...
Excise		...	...	2,40,227	1,80,845	3,69,740	1,47,541	1,16,514	62,245	1,16,009	69,465	28,975	13,31,561
Provincial Rates		...	...	19,46,391	38,09,472	12,34,186	4,73,724	1,68,935	6,96,947	7,55,666	5,61,874	1,61,586	90,78,681
Customs		...	...	...	...	...	...	...	...	...	...	...	...
Income Tax		...	...	...	...	...	...	...	...	...	...	...	...
Forest		...	...	1,74,361	2,84,392	1,45,018	1,86,084	1,02,578	73,167	32,129	41,240	2,647	10,41,616
Registration		...	...	45,30,486	53,05,022	13,36,750	70,43,815	35,75,752	73,07,014	5,89,119	27,34,044	9,62,997	3,33,84,999
		...	...	20,97,367	6,07,979	16,01,417	4,41,276	1,99,179	1,21,394	5,26,262	2,61,402	94,005	58,60,281
<b>TOTAL</b>		...	...	2,81,73,063	3,73,50,477	1,16,44,780	2,25,41,289	1,19,16,122	1,65,13,523	52,30,124	93,76,011	34,73,407	14,69,18,796
<b>Interest:</b>		...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt, other than that charged to Railways and Irrigation Works.		...	...	4,73,198	20,67,489	5,28,239	13,79,619	2,31,353	2,99,154	2,98,565	4,25,733	83,262	57,85,612
Interest on other Obligations		...	...	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>		...	...	4,73,198	20,67,489	5,28,239	13,79,619	2,31,353	2,99,154	2,98,565	4,25,733	83,262	57,85,612
<b>Posts and Telegraphs</b>		...	...	...	...	...	...	...	...	...	...	...	...
<b>Mint</b>		...	...	...	...	...	...	...	...	...	...	...	...
<b>Salaries and Expenses of Civil Departments:</b>		...	...	...	...	...	...	...	...	...	...	...	...
General Administration		...	...	24,46,213	38,80,738	32,00,412	27,85,278	21,25,122	21,68,736	19,23,303	12,16,321	7,76,451	2,02,87,574
Law and Justice		...	...	1,48,04,005	1,05,60,008	1,70,32,175	1,30,32,081	37,98,323	75,97,850	72,24,117	57,33,699	17,60,178	8,65,42,763
Police		...	...	1,76,99,518	1,76,21,620	1,66,51,539	1,67,32,761	96,17,662	1,82,25,143	69,05,699	56,62,151	30,05,012	11,20,71,105
Ports and Pilotage		...	...	52,300	1,62,547	16,18,906	1,19,29,778	73,12,601	21,49,212	7,729	40,73,717	83,933	40,73,717
Education		...	...	1,83,03,973	1,43,87,420	1,08,39,521	1,19,29,778	73,12,601	46,33,103	54,11,582	50,93,114	19,28,159	7,48,19,344
Ecological		...	...	...	...	...	...	...	...	...	...	...	...
Medical		...	...	...	...	...	...	...	...	...	...	...	...
Sanitation		...	...	44,14,432	39,46,241	83,19,315	23,31,526	23,62,057	24,03,893	16,43,135	11,51,655	7,40,126	2,28,12,323
Political		...	...	23,78,583	16,24,700	12,68,378	15,28,503	8,36,756	10,31,091	3,41,206	4,67,148	3,79,923	1,00,45,493
Agriculture		...	...	1,07,923	8,19,176	66,738	11,606	15,88,378	15,88,378	87,562	46,709	9,91,643	37,19,935
Scientific and Miscellaneous Departments		...	...	21,94,236	23,62,114	18,00,502	23,24,289	26,06,310	10,73,760	6,74,875	12,90,107	3,25,112	1,46,61,305
		...	...	23,35,940	6,96,187	10,85,469	2,94,459	3,86,940	1,61,840	1,54,432	3,09,036	1,33,210	64,47,522
<b>TOTAL</b>		...	...	5,96,37,137	5,60,46,751	5,72,72,055	5,99,20,081	3,40,55,863	4,10,21,976	2,44,82,873	2,09,80,140	1,71,33,507	35,41,81,083

[illegible]

F

## No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England, Sterling con- verted into Rupees at £1=Rs. 10.	TOTAL.
			Rs.	Rs.	Rs.
<b>Revenue</b> . . . . .	2	7	2,03,39,35,714	2,76,42,592	2,06,16,78,306
<b>Excess of Revenue over Expenditure charged to Revenue</b> . . . . .	1A	2			-26,00,85,276
<b>Railway, Irrigation, and other Capital not charged to Revenue—</b>					
Capital contributed by Railway Companies and Indian States towards construction of State Railways . . . . .	74A	282	...	...	...
<b>NET</b> . . . . .					- 57,16,214
Bombay Development scheme—Provincial . . . . .	78	294	2,77,151	...	2,77,151
<b>Permanent Debt incurred:</b>					
<i>Rupee Debt—</i>					
6 p. c. Bonds 1930 . . . . .	82	318	29,35,94,700	...	
5½ p. c. War Bonds 1925 . . . . .			6,763	...	
5½ p. c. War Bonds 1928 . . . . .			3,071	...	
6 p. c. loan 1945-55 . . . . .			40,38,100	...	
<b>TOTAL</b> . . . . .			29,75,82,634	...	29,75,82,634
<b>NET</b> . . . . .					28,30,14,560
<b>Permanent Debt incurred—Provincial—</b>					
6½ p. c. Bombay Development Loan . . . . .	82	318	9,38,93,300		9,38,93,300
<b>Temporary Debt incurred:</b>	82A	320	1,42,19,43,728	...	1,42,19,43,728
<b>NET</b> . . . . .					24,03,92,938
<b>Unfunded Debt:</b>					
Deposits of Service Funds . . . . .	84	321	14,48,976	12,265	
Post Office Cash Certificates . . . . .	85	321	52,09,056	...	
Savings Bank Deposits . . . . .		to 323	28,63,46,998	...	
<b>TOTAL</b> . . . . .			24,30,05,030	12,265	24,30,17,295
<b>NET</b> . . . . .					2,90,60,125
<b>Deposits and Advances:</b>					
Balances of Provincial Governments . . . . .	72	271	7,66,94,510	...	
Appropriation for Reduction of Debt . . . . .	App. A.	...	64,26,110	...	
Deposits of Local Funds . . . . .	86	324	12,95,49,315	...	
Deposits of Branch Line Companies . . . . .	88D	327	8,31,262	...	
Deposits of Sinking Funds . . . . .	87	324	2,89,166	...	
Gold Standard Reserve . . . . .	App. A	...	...	1,18,69,08,845	
Paper Currency Reserve . . . . .		...	...	1,05,86,73,113	
Consols Depreciation Fund . . . . .	App. A	...	...	35,20,191	
Depreciation Fund for Rupee Loans . . . . .	App. A.	...	...	...	
Departmental and Judicial Deposits . . . . .	89	331	73,00,000	...	
Advances . . . . .	App. A.	...	87,44,05,035	...	
Suspense Account . . . . .			17,67,55,787	2,13,59,544	
Miscellaneous . . . . .			28,78,53,872	...	
			1,14,16,736	1,70,28,222	
<b>TOTAL</b> . . . . .			1,57,12,69,796	2,28,74,89,915	3,85,87,59,711
<b>NET</b> . . . . .					0
<b>Deposits and Advances—Provincial—</b>					
Miscellaneous . . . . .	App. A.	...	2,31,996	...	2,31,996
<b>Carried over</b> . . . . .			5,66,21,39,349	2,31,51,44,772	7,97,72,84,121

## IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1921.

	No. of Account.	No. of Page.	India. Rs.	England. Sterling converted into Rupees at £1 = Rs. 10. Rs.	TOTAL. Rs.
<b>Expenditure</b>					
Add—Provincial surpluses transferred to "Deposits" . . . . .	3	11	2,00,31,18,395	30,96,45,093	2,31,27,63,488
Deduct—Provincial deficits charged against "Deposits" . . . . .			7,86,34,510	...	7,86,34,510
			6,77,34,416	...	6,77,34,416
<b>TOTAL</b>			2,01,20,18,489	30,96,45,093	2,32,16,63,582
<b>Railway, Irrigation, and other Capital not charged to Revenue—</b>					
Outlay on State Railways . . . . .	73	274	8,30,66,137	17,53,22,774	25,88,88,911
Payments for discharge of debentures . . . . .	74A	282	7,93,214	49,20,000	57,16,214
Outlay on Irrigation Works . . . . .	75	286	65,32,832	1,50,303	66,83,195
Initial Expenditure on New Capital at Delhi . . . . .	77	291	1,05,18,545	20,56,466	1,25,75,011
Bombay Development Scheme—Provincial . . . . .	78A	295	1,64,52,447	...	64,52,447
<b>Permanent Debt discharged:</b>					
<i>Sterling Debt—</i>					
British 5 per cent. War Loan 1929-47 . . . . .			...	...	
(£572,653 cancelled) (b) . . . . .			...	...	
India 3½, 3 and 2½ p. c. Stock (£729,180 cancelled) (a) . . . . .			...	...	
<i>Rupee Debt—</i>					
5½ p. c. War Bonds 1925 . . . . .	82	318	1,87,000	...	
5½ p. c. War Bonds 1928 . . . . .			22,49,500	...	
5 p. c. War Loan (1929-47) . . . . .			40,93,900	...	
5 p. c. Loan of 1945-55 . . . . .			67,49,100	...	
4 p. c. Loans . . . . .			(c) 12,00,300	...	
3½ p. c. Loans . . . . .			6,174	...	
3 p. c. Loans . . . . .			(d) 82,110	...	
<b>TOTAL</b>			1,46,68,074	...	1,46,68,074
<b>NET</b>			...	...	0
<b>Temporary Debt discharged:</b>					
<b>NET</b>	82A	320	1,18,15,50,790	...	1,18,15,50,790
<b>Unfunded Debt:</b>					
Special Loans . . . . .	82B	320	4,573	...	
Deposits of Service Funds . . . . .	84	321	15,00,619	5,604	
Post Office Cash Certificates . . . . .	85	321	1,49,61,657	...	
Savings Bank Deposits . . . . .		to 323	19,74,84,717	...	
<b>TOTAL</b>			21,39,51,566	5,604	21,39,57,170
<b>NET</b>			...	...	0
<b>Deposits and Advances:</b>					
Balances of Provincial Governments . . . . .	72	271	6,79,66,412	...	
Deposits of Local Funds . . . . .	86	324	13,11,87,712	...	
Deposits of Branch Line Companies . . . . .	88D	327	9,04,272	...	
Gold Standard Reserve . . . . .			...	1,18,68,65,528	
Paper Currency Reserve . . . . .	App. A.	...	...	1,05,86,73,113	
Consols Depreciation Fund . . . . .			...	35,21,837	
Depreciation Fund for Rupee Loans . . . . .			1,07,65,545	...	
Adjustment of exchange on Revaluation of Gold and Sterling securities in Paper Currency Reserve . . . . .			17,47,36,516	...	
Departmental and Judicial Deposits . . . . .	89	331	38,21,75,038	...	
Advances . . . . .	App. A.	...	19,26,41,592	3,17,18,964	
Suspense Account . . . . .			60,67,154	...	
Exchange on Remittance Account . . . . .	88C	326	28,07,96,418	...	
Miscellaneous . . . . .	App. A.	...	4,03,897	82,75,614	
<b>TOTAL</b>			1,74,76,44,606	2,28,90,55,076	4,03,66,99,682
<b>NET</b>			...	...	17,79,39,971
<b>Deposits and Advances—Provincial:</b>					
Suspense Account . . . . .	App. A.	...	3,00,00,000	...	3,00,00,000
<b>Carried over</b>			5,30,70,92,700	2,78,16,55,376	8,08,87,55,076

(a) £322,856, £24,272 and £194,408 aggregating £541,536 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £270,377 being charged under Railway Revenue Account, Sinking Funds. The remaining £187,644 is on account of Discount Sinking Fund, and the cost of purchase £93,449 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt".

(b) Liability cancelled by payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund [vide note (j), page 319].

(c) Includes Rs. 300 due to the conversion of 4 per cent. loan into 5 per cent. War Loan [vide note (e), page 319].

(d) Discharge due to the conversion of 8 per cent. loan into 3½ per cent. loans [vide note (e), page 319].

## No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England, Sterling con- verted into Rupees at £1 = Rs. 10.	Total.
			Rs.	Rs.	Rs.
Brought forward			5,66,21,89,319	2,31,51,41,772	7,97,72,84,121
Loans and Advances by Imperial Government	90	341	33,05,427		33,05,427
NET					12,34,142
Loans and Advances by Provincial Governments	90A	358	2,78,37,636		2,78,37,636
NET	...	...			1,27,405
Loans to Local Boards for Railway Construction	91A	360	1,40,886		1,40,886
NET					1,40,886
Remittances—					
Inland Money Orders			95,37,16,165		
Other Local Remittances.			1,01,70,512		
Other Departmental Accounts			88,615		
Net Receipts by Civil Treasuries from—					
Posts and Telegraphs			1,94,13,880		
Railways			13,53,96,285		
Net Receipts from Civil Treasuries by—					
Marine			2,77,90,200		
Military Works			4,91,55,429		
Military			74,90,78,279		
Remittance Account between England and India	92	365	52,06,04,100	98,14,32,619	
TOTAL			2,49,62,22,765	98,14,32,619	3,41,76,55,384
NET					15,29,849
Sterling Bills on London drawn	93	366	30,98,80,000	...	30,98,80,000
Total Receipts			8,46,95,28,125	3,29,65,77,391	11,76,61,05,514
Opening Balance	94	367	26,47,59,902	11,99,73,931	38,47,33,833
GRAND TOTAL			8,73,42,88,027	3,41,65,51,322	12,15,08,39,407

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31st MARCH 1921—*contd.*

	No. of Account.	No. of Page.	India.	England. Sterling con- verted into Rupees at £1 = Rs. 10.	TOTAL.
			Rs.	Rs.	Rs.
Brought forward			5,30,70,99,700	2,73,16,55,376	8,03,87,55,076
Loans and Advances by Imperial Government	90	341	20,71,285	...	20,71,285
NET					0
Loans and Advances by Provincial Governments.	90A	359	2,77,12,291	...	2,77,12,291
NET					0
Loans and Advances by Provincial Governments— Provincial—					
Loans and Advances out of proceeds of the Bombay Devel- opment Loan.	91	359	5,79,50,000		5,79,50,000
Loans to Local Boards for Railway Construction.	91A	360	...	...	0
NET					
Remittances—					
Inland Money Orders			95,27,19,307	...	
Other Departmental Accounts			18,184	...	
Net Payments into Civil Treasuries by—					
Posts and Telegraphs.	App. A	...	1,97,69,110	...	
Railways			12,12,42,731	...	
Net Issues from Civil Treasuries to—					
Marine			2,76,01,849		
Military Works			4,96,36,405		
Military			71,67,69,546		
Remittance Account between England and India	92	365	1,31,33,40,776	24,50,27,627	
TOTAL			3,20,10,97,908	24,50,27,627	3,44,61,25,535
NET					
Sterling Bills on London paid	93	366	...	31,77,70,000	31,77,70,000
Total Disbursements			8,59,59,31,184	3,34,44,53,003	11,94,03,84,187
Closing Balance	94	367	13,83,56,901	7,20,98,319	21,04,55,220
GRAND TOTAL			8,73,42,88,085	3,41,65,51,322	12,15,08,39,407



GOVERNMENT OF INDIA.  
**FINANCE AND REVENUE ACCOUNTS,**  
**1920-21.**

**Section A.—Principal Revenue Heads.**

Revenue, Rs. 1,35,26,83,132. Expenditure, Rs. 22,27,14,381.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure
					Rs.	Rs.
Revenue . . . . .	12	Statement of Principal Sources of Ordinary Revenue.	32	...	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . . .	32	...	...	...
Refunds and Drawbacks	13	Expenditure . . . . .	33	...	...	3,23,89,677
Assignments and Compensations . . . . .	14	Expenditure . . . . .	35	...	...	1,94,56,175
Land Revenue . . . . .	15	Receipts . . . . .	36	...	31,97,48,469	...
" . . . . .	15A	Expenditure . . . . .	39	...	...	8,10,18,869
Opium . . . . .	16	Receipts . . . . .	40	...	3,53,41,234	...
" . . . . .	16A	Store Account . . . . .	40	...	...	...
" . . . . .	16B	Expenditure . . . . .	41	...	...	1,22,68,274
Salt . . . . .	17	Receipts . . . . .	41	...	6,76,45,308	...
" . . . . .	17A	Store Account . . . . .	42	...	...	...
" . . . . .	17B	Expenditure . . . . .	42	...	...	93,31,362
Stamps . . . . .	18	Receipts and Expenditure . . . . .	43	...	10,95,68,483	52,77,473
Excise . . . . .	19	Receipts and Expenditure . . . . .	44	...	20,43,65,359	1,19,99,944
Provincial Rates . . . . .	20	Receipts and Expenditure . . . . .	45	...	6,33,025	...
Customs . . . . .	21	Receipts . . . . .	47	...	31,89,85,167	...
" . . . . .	21A	Expenditure . . . . .	52	...	...	56,57,016
Income Tax . . . . .	22	Receipts . . . . .	54	...	22,19,28,478	...
" . . . . .	22A	Expenditure . . . . .	55	...	...	21,09,829
Forest . . . . .	23	Receipts . . . . .	56	...	6,41,43,406	...
" . . . . .	23	Expenditure . . . . .	57	...	...	3,72,31,019
Registration . . . . .	24	Receipts and Expenditure . . . . .	58	...	1,12,03,534	58,99,743
Tributes . . . . .	25	Receipts . . . . .	60	...	91,20,589	...
				TOTAL	1,35,26,83,132	22,27,14,381



## No. 12.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1921.

Land Revenue.	Rs.	Salt.	Stamps.	Excise.	Provin- cial Rates.	Customs.	Income Tax.	Forest.	Registra- tion	TOTAL.	Refunds and Assign- ments.	Net Amount.	Area (sq. Miles).	Population. (b)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 Popu- lation.
Burma	4,90,90,702	31,61,742	49,13,410	1,03,08,283	...	3,32,63,308	1,63,72,000	1,89,75,060	4,23,030	13,65,75,373	13,24,197	13,52,51,376	2,30,829	13,203,561	583,912	10,242
India, General	22,90,841	...	14,91,314	40,33,413	680	...	91,30,745	11,92,151	81,276	1,88,12,429	2,19,956	1,85,92,379	...	1,595,611	...	11,632
North-West Frontier Province	19,07,773	...	9,08,649	10,87,676	503	...	5,34,770	2,19,779	75,365	47,94,315	82,554	47,12,161	13,118	2,247,696	3,51,152	2,093
Madras	6,70,31,189	...	1,80,27,614	6,43,56,994	...	...	1,96,49,284	53,81,246	30,58,745	15,81,00,012	91,31,531	14,93,818	1,12,230	12,332,270	10,49,170	3,528
Bombay	4,34,73,774	...	1,80,03,537	4,60,37,813	...	...	6,90,228	68,98,585	14,66,931	18,38,02,012	2,10,26,662	16,27,350	1,23,059	19,338,536	13,22,742	8,417
Bengal	3,03,91,183	...	2,82,29,174	1,95,07,588	97,136	...	8,39,75,291	21,84,764	26,84,331	16,72,972	35,69,632	16,36,6018	75,639	46,933,177	20,79,571	3,508
United Provinces of Agra and Oudh	6,80,47,676	...	1,48,03,816	1,80,48,472	2,56,776	...	95,72,000	87,79,781	12,59,236	12,08,63,736	14,72,006	11,93,01,030	1,07,267	45,580,846	11,13,027	2,619
Punjab	2,99,61,518	...	81,73,309	1,47,94,512	36,376	...	65,83,638	3,40,037	6,61,362	6,39,21,016	7,89,778	6,31,31,238	91,204	20,678,393	6,36,378	3,033
Bihar and Orissa	1,59,91,472	...	89,05,997	1,32,16,502	1,96,769	...	3,40,079	8,10,602	8,61,844	4,30,13,458	4,21,432	1,25,92,033	83,181	33,94,778	6,12,040	1,253
Central Provinces and Berar	1,32,27,489	...	18,64,012	1,45,10,004	...	...	35,25,821	43,94,528	5,80,227	1,01,11,822	17,17,627	8,83,12,36	99,823	19,90,514	3,84,624	2,700
Assam	83,55,222	...	1,28,022	75,34,580	44,282	...	10,76,468	15,31,945	1,59,075	2,01,40,194	1,77,347	2,02,2,847	53,015	7,598,831	3,24,209	2,667
Salt	31,97,48,469	31,64,742	10,95,68,483	20,43,65,359	6,33,025	3,32,48,308	22,19,28,478	5,41,43,196	1,12,03,634	9,50,23,894	3,99,32,216	91,50,91,578	10,30,885	247,138,398	8,90,629	3,715
Customs	...	6,44,89,566	...	...	...	...	...	...	...	6,14,89,566	96,18,214	5,43,23,352	...	...	...	...
TOTAL	31,97,48,469	6,76,45,308	10,95,68,483	20,43,65,359	6,33,025	3,32,48,308	22,19,28,478	5,41,43,196	1,12,03,634	9,50,23,894	3,99,32,216	91,50,91,578	10,30,885	247,138,398	8,90,629	3,715
Revenue per 1,000 Square Miles	3,10,181	65,622	1,06,291	1,98,232	614	3,69,143	2,15,290	52,524	10,468	12,69,058	...	12,12,218	...	...	...	...
Revenue per 1,000 of Popu- lation	1,293 8	273 7	413 7	828 9	2 5	1,500 7	898 0	219 1	45 3	5,293 1	...	5,036 3	...	...	...	...

(a) From the latest Statistical Abstract relating to British India.  
(b) From the Census Report of 1921.

## No. 12A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 12.

Refunds, Account No. 13, page 33	Rs.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Birma.	Bihar and Orissa.	Central Pro- vinces and Berar.	Assam.	TOTAL.
Assignments and Compensations (Land Revenue and Excise) Account No. 14, pages 34 and 35.	1,24,356	54,452	33,21,782	6,76,787	33,55,835	11,57,163	7,29,499	13,23,497	4,50,530	5,17,035	...	...	1,74,58,901
Allowances to District and Village Officers, (c) Account No. 15A, page 39.	85,958	17,138	6,76,430	1,09,11,112	1,73,697	3,15,143	60,256	200	40,302	47,186	...	...	1,24,16,575
TOTAL	2,10,314	71,590	40,000	7,85,900	34,29,532	14,72,306	7,89,778	13,23,497	4,90,832	5,64,221	...	...	3,00,75,476

(c) Includes Rs. 3,75,312 and Rs. 2,188 on account of refunds of Customs and Salt Duties, respectively, in Burma.  
(d) Includes Rs. 9,536 and Rs. 41,52,216 in India, General and Bombay, respectively shown as "District Charges" under "Land Revenue".

No. 13.—ACCOUNT OF REFUNDS AND DRAWBACKS for the Year ended 31st March 1921.

	India, General.	North- West Frontier Provinces.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue	8,692	12,630	1,32,148	3,26,809	41,611	68,396	98,236	5,73,302	23,724	37,181	32,466	13,59,195	6,21,993	7,37,197
Stamps	32,202	27,994	2,13,948	2,73,380	2,99,461	1,70,181	1,75,353	52,166	70,395	35,557	12,089	13,61,811	7,11,005	6,50,806
Excise	1,109	3,648	4,49,830	5,82,198	81,558	1,40,610	44,199	3,956	5,294	1,45,843	17,922	14,26,167	3,26,686	10,99,481
Provincial Rates	...	...	...	...	...	347	40	...	...	...	...	387	...	387
Income-Tax	81,099	8,352	24,06,906	52,49,625	30,18,066	7,45,638	9,93,607	2,88,451	2,09,383	2,89,704	63,325	1,27,54,156	70,36,389	56,87,773
Forest	1,211	1,745	1,12,105	33,312	1,901	31,566	8,986	29,209	15,976	8,588	9,721	2,54,870	2,956	2,51,914
Registration	43	89	7,745	10,863	3,238	725	173	13	758	202	273	24,115	126	23,989
TOTAL	1,24,355	54,452	33,21,782	64,76,787	33,95,885	11,57,463	7,20,599	(a) 9,45,097	3,30,590	5,17,025	1,35,775	1,71,80,701	87,29,154	84,51,547
Opium	...	...	...	...	...	170	...	...	...	453	...	623	623	...
Salt	54,85,847	...	30,229	1,31,132	1,15,598	...	...	2,688	...	...	...	57,65,494	57,65,494	...
Customs	6	...	2,89,480	55,65,049	29,66,081	...	...	3,75,212	...	21,861	...	92,17,689	92,17,689	...
Tributes	...	...	...	...	...	...	...	2,25,170	...	...	...	2,25,170	2,25,170	...
TOTAL REFUNDS AND DRAWBACKS	56,10,209	54,452	38,41,491	1,21,72,968	64,77,514	11,57,633	7,20,599	15,49,167	3,30,530	5,39,359	1,35,775	3,23,89,677	2,39,38,130	84,51,547

(a) For comparison with figures given in Account No. 12A, page 22, as regards Burma, see note (b) to that Account.

## No. 14.—ACCOUNT of ASSIGNMENTS and Com-

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	No. of Item.
	R	R	R	R	R	
<b>LAND REVENUE COMPENSATIONS—</b>						
Inamdars and other Grantees . . . . .	...	...	4,421	85,55,187	...	1
Pensions in lieu of Resumed Lands . . . . .	4,793	17,302	2,03,531	11,62,038	2,550	2
Malikana, or Allowances to Excluded Proprietors . . . . .	91	...	2,95,053	...	73,798	3
Compensation to Holkar (for Keyao Rao Patan) . . . . .	25,424	...	...	...	...	4
Other Land Revenue Compensations . . . . .	25,342	...	600	58,118	...	5
	55,640	17,302	5,08,203	97,76,393	76,357	6
<b>OPIMUM COMPENSATIONS—</b>						
To the French Government . . . . .	...	...	...	...	8,000	7
„ Indian States . . . . .	...	...	...	45,563	...	8
	...	...	...	45,563	8,000	9
<b>SALT COMPENSATIONS—</b>						
To Jodhpur . . . . .	9,61,375	...	...	...	...	10
„ Jaipur . . . . .	6,88,300	...	...	...	...	11
„ Gwalior . . . . .	3,12,600	...	...	...	...	12
„ Bharatpur . . . . .	1,50,600	...	...	...	...	13
„ Alwar . . . . .	1,25,000	...	...	...	...	14
„ Bahawalpur . . . . .	80,000	...	...	...	...	15
„ Dholepur . . . . .	51,686	...	...	...	...	16
„ Holkar . . . . .	61,876	...	...	...	...	17
„ Kishengarh . . . . .	25,000	...	...	...	...	18
„ Mewar . . . . .	2,01,150	...	...	...	...	19
„ Tonk . . . . .	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambar Lake Treaty) . . . . .	4,34,151	...	...	...	...	21
„ Other Indian States . . . . .	1,45,789	...	38,000	67,547	...	22
„ the French Government . . . . .	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations . . . . .	...	...	9,031	16,585	...	24
	32,63,845	...	4,87,931	81,132	20,000	25
<b>EXCISE COMPENSATIONS—</b>						
To the French Government . . . . .	...	...	3,550	...	...	26
„ Indian States, Zemindars, etc. . . . .	30,318	124	1,67,072	11,65,719	97,310	27
	30,318	124	1,70,622	11,65,719	97,310	28
<b>CUSTOMS COMPENSATIONS—</b>						
To Indian States, etc. . . . .	...	450	1,68,954	30,385	...	29
<b>PURCHASE OF LIFE PENSIONS</b> . . . . .						
	...	...	...	...	...	30
<b>MISCELLANEOUS COMPENSATIONS—</b>						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana-Malwa Railway) . . . . .	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan) . . . . .	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent) . . . . .	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent) . . . . .	...	...	...	...	...	34
Saver Compensations . . . . .	...	...	...	...	...	35
Compensation to Sirohi Durbar . . . . .	27,000	...	...	...	...	36
Other Compensations . . . . .	4,583	113	10,013	20,490	36,878	37
	2,33,083	113	10,043	20,490	36,878	38
<b>TOTAL ASSIGNMENTS AND COMPENSATIONS</b> . . . . .	35,82,386	17,989	13,43,758	1,11,21,682	2,38,575	39

## PENSATIONS for the Year ended 31st March 1921.

No. of item	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	22,449	...	...	...	2,303	1,800	85,86,160	5,69,183	80,16,977
2	41,442	44,014	...	3,055	3,272	...	14,84,059	3,43,000	11,40,409
3	2,88,418	...	...	85,825	4,602	290	6,98,737	3,79,202	3,19,525
4	...	...	...	...	...	...	25,424	25,424	...
5	...	3,001	200	...	21,789	32,915	1,41,805	88,579	53,286
6	3,02,303	47,015	200	88,880	32,056	34,905	1,09,36,245	14,01,018	95,35,197
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,563	45,563	...
9	...	...	...	...	...	...	53,563	53,563	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	54,066	54,066	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,160	2,04,160	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	4,34,151	4,34,151	...
22	...	...	...	...	...	...	2,51,346	2,51,346	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	...	...	26,516	26,516	...
25	...	...	...	...	...	...	38,55,408	38,55,408	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	12,834	13,241	...	2,022	15,450	2,660	15,06,780	1,28,175	13,78,605
28	12,834	13,241	...	2,022	15,450	2,660	15,10,380	1,29,950	13,80,380
29	...	31,222	...	...	...	...	2,31,011	2,31,011	...
30	...	3,345	...	...	...	...	3,345	...	3,345
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,000	1,51,000	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	24,135	...	...	2,007	...	1,108	27,248	27,248	...
36	...	...	...	...	...	...	27,000	27,000	...
37	2,858	7,876	...	...	16,370	11,314	1,10,525	1,0,035	20,490
38	28,993	7,876	...	2,007	25,16,370	12,420	28,66,273	28,45,753	20,490
39	3,42,136	1,02,699	200	92,909	25,63,800	40,985	1,94,56,175	85,10,703	1,09,89,412

A. - Revenue Heads.

a 2

No. 15.—ACCOUNT OF LAND REVENUE for the Year ended 31st March 1921.

REVENUE	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Ordinary Land Revenue . . . . .	₹ 20,69,999	18,72,203	₹ 6,80,19,508	₹ 3,53,18,117	₹ 2,78,91,843	₹ 6,43,82,401	₹ 3,86,03,902	₹ 3,14,63,125	₹ 1,51,88,492	₹ 1,10,10,705	₹ 76,71,827	₹ 30,93,76,724
Sale of proprietary right of Government in land .	5,133	4,987	...	...	4,27,373	17,153	7,74,127	...	2,037	...	28	12,31,237
Sale of waste lands and Redemption of Land Revenue . . . . .	5,100	6,839	4,72,549	...	70,213	440	20,30,966	4,312	4,823	10,091	4,450	26,19,888
Assessment of alienated Lands, less Quit-rents .	...	4,458	...	93,98,693	6,1016	...	2,05,038	...	7,150	...	...	93,81,358
Recovery of Survey and Settlement charges .	...	...	...	...	13,18,896	...	...	20,750	5,55,000	...	...	18,94,706
Capitation Tax or Land Rate and House Tax levied in lieu thereof (a) . . . . .	₹ 23	...	...	...	708	...	...	94,60,883	10	...	2,00,689	97,23,113
Fisheries and other receipts classed as Miscellaneous Land Revenue . . . . .	2,09,596	1,25,630	4,94,562	3,62,031	6,14,097	8,09,997	18,41,073	83,13,187	2,31,000	3,13,383	4,45,219	1,37,95,304
TOTAL LAND REVENUE . . . . .	23,00,811	20,14,115	6,89,86,017	4,50,79,146	3,63,91,183	7,01,90,091	4,24,56,306	4,92,92,557	1,69,91,472	1,22,31,190	83,85,222	31,83,12,330
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 174 .	...	1,06,312	(b) 1,10,03,423	(b) 16,03,372	...	21,13,315	1,34,94,153	(b) 2,01,555	..	7,091	...	2,85,63,861
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . . . .	23,00,841	19,91,773	5,79,81,181	4,34,75,774	3,03,91,183	6,80,47,676	2,90,61,518	4,90,90,702	1,59,91,472	1,22,27,089	83,85,222	31,97,48,469

	Madras.	Bombay.	Burma.
₹	₹	₹	₹
1,15,79,100	17,97,503	2,31,918	
5,72,672	1,02,110	19,633	
1,10,03,123	16,05,373	2,01,853	

(1) Includes Thatthamedu Tax in Burma.

(b) Total Collection at pages 174 and 175  
Less—Collection Charges at pages 175 and 177

## No. 15A.—ACCOUNT OF CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1921.

GENERAL CHARGES OF DISTRICT ADMINISTRATION:	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Belar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners . . . . .	68,510	60,516	7,36,724	5,12,844	5,20,229	6,13,226	3,90,206	5,39,292	2,34,368	2,58,399	1,71,893	41,20,397
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. . . . .	52,380	1,36,475	19,67,964	9,40,130	11,48,812	10,73,745	5,04,387	8,59,192	8,36,214	5,57,055	3,03,921	84,00,775
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc. . . . .	4,511	1,24,123	...	38,210	19,780	9,89,129	4,55,864	...	23,751	3,624	4,937	16,60,789
Exchange Compensation Allowances . . . . .	...	...	103	...	...	...	79	112	...	814	759	1,869
Payments to Officers of other Provinces . . . . .	23,021	...	...	1,51,377	...	...	...	...	...	...	...	1,80,398
Establishments—Permanent . . . . .	2,94,714	1,74,782	32,19,467	32,29,361	11,51,325	37,08,341	8,79,792	8,02,331	8,42,790	5,84,947	3,89,260	1,62,59,129
Establishments—Temporary . . . . .	18,557	8,318	4,51,245	3,65,956	1,91,839	3,32,710	18,948	10,720	92,787	13,416	10,663	15,13,189
Remuneration to Copyists and Examiners . . . . .	...	...	2,02,263	...	1,08,865	...	...	...	1,02,159	...	7,273	4,20,560
House-rent and other Allowances . . . . .	32,583	22,470	5,38,193	14,220	41,119	10,339	3,58,763	78,296	73,397	1,37,620	8,201	13,14,625
Travelling Allowances . . . . .	57,691	34,399	8,84,768	6,48,777	2,94,287	2,91,362	3,61,939	2,10,169	1,54,036	90,463	62,674	39,90,555
Purchase, Repair, and Carriage of Tents . . . . .	2,622	2,254	89	4,112	3,966	33,948	21,409	2,933	8,329	11,623	1,333	92,504
Charges in connection with Special Development Scheme . . . . .	...	...	...	2,96,250	...	...	...	...	...	...	...	2,96,250
Service of Processes against Defaulters and Dist-money . . . . .	...	464	5,937	5,306	2,03,419	5,832	5,954	33,849	1,49,337	31,321	66,578	5,10,587
Law Charges . . . . .	3,592	58	3,60,391	2,014	32,864	—1,644	1,156	1,546	4,892	...	1,56,635	5,60,551
Remittance of Treasure within districts . . . . .	4,561	2,231	33,851	...	3,720	23,152	8,155	28,989	2,675	11,606	5,191	1,24,031
Service Postage and Telegrams . . . . .	18,651	32,602	3,34,774	3,08,963	83,080	1,49,295	1,23,639	1,28,478	40,067	40,617	46,999	13,60,594
Rents, Rates, and Taxes . . . . .	4,002	1,917	81,787	23,567	30,416	3,551	5,803	12,736	18,309	3,029	8,771	1,93,386
Petty Construction and Repairs . . . . .	...	607	35,350	69,188	...	...	1,641	124	...	501	2,951	1,10,365
Other Charges . . . . .	45,069	40,507	5,79,741	7,07,809	4,15,040	3,70,517	2,01,817	2,43,780	1,91,222	1,01,355	82,836	29,79,493
Less—Recoveries and Contributions . . . . .	...	...	17,100	1,56,229	3,61,605	...	...	...	2,35,873	...	2,762	7,53,569
Deduct—80 per cent. debitable to Law and Justice—Court of Law . . . . .	...	...	28,24,607	...	...	...	...	...	...	...	...	28,24,607
FOYAL DISTRICT ADMINISTRATION—Carried over . . . . .	6,38,394	6,41,719	65,90,887	72,61,865	38,90,156	70,03,493	33,45,772	29,52,467	25,38,351	18,45,813	13,07,189	3,86,18,126

(a) The remaining part is charged under "Law and Justice," etc. This method of distribution is not, however, followed in "India General," Madras and Bombay.

No. 15A.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1921.—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	6,33,394	6,41,719	65,90,887	72,61,885	38,90,156	76,05,493	33,45,772	20,52,467	26,88,351	18,45,813	13,07,189	3,36,18,126
<b>SURVEY AND SETTLEMENT:</b>												
<b>Land Settlement Charges:</b>												
Controlling Office	...	...	1,72,712	...	3,55,544	73,713	1,42,015	1,27,881	1,73,321	1,12,136	...	3,00,593
Salaries of Officers	...	...	1,40,567	...	...	...	...	1,26,486	...	...	...	10,93,795
Exchange Compensation Allowance	...	...	...	...	...	...	...	190	...	...	...	190
Office Establishment	...	...	1,01,960	...	33,741	22,783	36,124	10,530	...	56,931	...	2,65,667
Field Establishment (partly temporary)	...	...	2,33,965	...	4,18,51	...	1,03,701	1,17,110	2,394	27,928	...	7,97,545
Temporary Establishments	...	...	...	...	...	...	1,47,266	7,427	2,26,632	99,797	1,584	7,90,530
Contract Works and Special Services	...	...	...	...	...	3,217	...	...	1,18,371	...	...	9,96,552
Travelling and other Allowances	...	...	1,18,407	...	8,76,864	3,297	1,36,914	49,159	62,063	47,910	...	5,08,036
Service Postage and Telegrams	...	...	4,274	...	97,573	639	10,651	515	1,175	1,318	9	18,974
Rents, Rates and Taxes	...	...	5,342	...	1,111	836	3,965	1,905	8,009	375	33	15,982
Other Charges	...	...	12,915	...	1,84,737	9,778	2,27,314	6,409	68,895	75,348	1,117	5,93,595
Share of Charges transferred from Land Records	...	...	...	...	29,297	...	...	...	27,541	...	...	56,838
Less—Recoveries and Contributions	...	...	6,974	...	-2,13,445	...	...	...	14,973	...	...	-1,91,498
	...	17,078	7,86,165	...	21,81,163	1,89,137	8,08,453	4,45,812	8,61,741	4,21,503	2,743	56,02,708
<b>Revenue Survey—</b>												
<i>Portion of the Survey of India Charges transferred from Account No. 40-D, page 107</i>												
Controlling Staff	51,516	...	...	...	...	...	...	...	...	...	...	51,516
Correspondence and Drawing	97,355	...	...	...	...	...	1,27,868	...	...	...	...	97,355
Charges of Survey Parties	...	...	...	...	...	...	...	...	...	...	...	1,27,868
<b>Local Survey Charges:</b>												
Controlling Office	1,48,871	...	...	...	...	...	1,27,868	...	...	...	...	2,76,739
Salaries of Officers	...	...	(a) 3,06,031	...	68,805	...	...	...	5,708	...	3,375	3,81,979
Office Establishment	1,610	...	(a) 78,305	35,420	12,452	...	...	...	3,474	...	15,270	1,43,621
Field Establishment (partly temporary)	14,000	...	2,98,005	28,169	...	...	...	73,904	22,070	...	5,481	3,32,956
Extra Department and Mapping Charges	...	...	5,06,690	...	1,27,832	...	...	...	...	...	20,596	7,59,098
Travelling and other Allowances	2,376	...	2,24,310	1,33,684	...	...	...	10,338	...	...	...	1,93,584
Service Postage and Telegrams	...	...	5,943	9,533	21,350	...	...	167	1,365	...	7,795	2,52,573
Rents, Rates and Taxes	...	...	7,639	641	...	...	...	1,202	...	...	67	6,808
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	8,161	...	...	...	450	...	374	17,826
Drawing Office	...	...	...	...	1,10,324	...	...	...	1,718	...	...	1,718
Other Charges	4,237	...	2,06,724	14,048	56,290	...	...	70,507	82,116	...	18,515	1,06,885
	...	...	...	...	...	...	...	...	8,380	...	2,038	1,20,144

<i>Less</i> —Recoveries and Contributions . . . . .	4,08,911	...	21,960	...	...	4,677	...	5,653	3,97,381
<b>TOTAL SURVEY AND SETTLEMENT</b>	1,72,401	...	12,79,726	2,21,705	4,32,140	1,08,531	...	67,868	25,61,950
<b>LAND RECORDS:</b>	1,72,401	17,078	20,65,894	2,21,705	6,26,13,303	7,05,275	4,21,503	70,611	81,64,748
Directorate—									
Salaries of Director and Assistants, etc.	5,536	...	20,616	78,903	38,308	27,640	57,299	9,000	2,80,672
Establishments (partly temporary)	471	...	4,909	1,40,558	19,539	8,880	37,602	130	2,70,711
Travelling and other Allowances . . . . .	9	...	8,161	24,511	10,434	3,199	18,806	2,119	81,268
Service Postage and Telegrams . . . . .	...	...	404	6,413	...	350	1,900	...	9,636
Rents, Rates, and Taxes . . . . .	...	...	97	857	75	...	510	...	2,012
Other Charges . . . . .	...	...	1,169	17,924	4,283	5,525	19,552	...	67,110
<i>Less</i> —Share of charges transferred to "Land Settlement" . . . . .	2,33,469	2,57,714	41,79,593	43,10,055	29,297	53,12,109	17,55,256	3,16,732	56,588
District Charges . . . . .	2,39,485	2,57,744	42,15,009	46,09,223	30,577	54,13,720	18,91,045	3,26,981	2,12,71,729
<b>TOTAL LAND RECORDS</b>	...	...	...	...	73,969	28,83,109	1,05,679	...	2,14,27,300
<b>CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:</b>									
Managing of Government Estates . . . . .	...	19,057	...	...	8,84,674	3,52,644	3,31,098	23,174	16,02,415
Management of Grazing Lands . . . . .	14,189	...	...	...	29,098	5,213	...	5,247	1,37,182
Commission on Land Revenue Collections, etc.	...	...	...	...	...	...	...	4,10,417	20,24,305
Commission on Capital Tax (c) . . . . .	...	...	...	...	...	...	...	...	6,55,671
Commission on Fishery Collections . . . . .	...	...	...	...	...	...	...	...	62,980
Income Commissioner, Madras . . . . .	...	...	11,346	...	...	...	...	3,125	11,366
Allowances to District and Village Officers . . . . .	...	10,476	51,32,919	14,76,547	...	...	11,52,516	4,007	77,86,888
<b>TOTAL DIRECT CHARGES OF COLLECTION</b>	14,189	29,633	51,44,265	14,76,547	9,10,743	3,67,867	3,31,098	4,26,459	1,22,79,237
<b>TOTAL CHARGES IN INDIA</b>	10,61,469	9,48,074	1,80,16,075	1,35,69,150	74,88,170	1,85,06,207	37,40,403	21,31,240	8,09,88,431
<b>CHARGES IN ENGLAND:</b>									
Law Charges in connection with Appeals from India, a portion of which is recoverable in India . . . . .	...	...	...	...	...	...	...	...	...
Stores for India . . . . .	...	...	...	...	...	...	...	...	...
<b>TOTAL CHARGES AGAINST "LAND REVENUE"</b>	...	...	...	...	...	...	...	...	...
<b>TOTAL ENGLAND CONVERTED INTO RS AT £1 = R10</b>	...	...	...	...	...	...	...	...	...
<b>TOTAL CHARGES AGAINST "LAND REVENUE"</b>	...	...	...	...	...	...	...	...	...
<b>TOTAL CHARGES AGAINST "LAND REVENUE"</b>	...	...	...	...	...	...	...	...	...



## No. 16—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1921.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
<b>BENGAL OPIUM—</b>												
Proceeds of 1,550 Chests sold by Public Auction in Calcutta for export, at the average rate of Rs.24-13-5 per chest.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Proceeds of 8,277 chests sold by private arrangement—Borneo 172 chests, Netherlands 3,200 chests and Siam 1,700 chests at the rate of Rs.2,500 per chest	..	..	..	..	80,67,500	..	..	..	..	..	..	80,67,500
—Hong-Kong 135 chests at Rs. 2,000 per chest and 10 chests at Rs. 4,000 a chest—	..	..	..	..	(a)	..	..	..	..	..	..	..
Singapore 3,000 chests at Rs. 3,000 per chest and Ceylon 40 chests at Rs. 4,000 per chest	..	..	..	..	2,12,30,000	..	..	..	..	..	..	2,12,30,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of Rs.13 per seer	25,937	63,416	6,21,121	10,48,028	5,70,123	5,32,673	6,96,719	5,15,189	4,96,500	5,53,687	8,34,993	59,58,391
Sale of medicinal opium	..	..	..	..	9,463	..	..	..	..	..	..	9,463
Miscellaneous Receipts, including sale-proceeds of opium, etc., in England	..	..	..	..	10,755	64,075	..	..	..	..	..	74,830
<b>TOTAL BENGAL OPIUM</b>	25,937	63,416	6,21,121	10,48,028	2,98,87,846	5,96,748	6,96,719	5,15,189	4,96,500	5,53,687	8,34,993	3,53,41,234
<b>BOMBAY OPIUM—</b>												
Miscellaneous receipts.	..	..	..	1,050	..	..	..	..	..	..	..	1,050
<b>TOTAL OPIUM REVENUE</b>	25,937	63,416	6,21,121	10,49,078	2,98,87,846	5,96,748	6,96,719	5,15,189	4,96,500	5,53,687	8,34,993	3,53,41,234

(a) Excludes Rs. 10,00,000 value of 400 chests sold to Netherlands Government in 1919-20 but not delivered during that year.

## No. 16A.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1921.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1920	12,292	20,935	766	1,142
In store at Factories on above date.	7,400	12,603	131	182
Produce of season 1919-20	10,693	33,538	6,903	10,355
	1,550	2,640	7,790	11,679
<b>Total</b>	8,277	14,996	...	...
Sold by Auction from 1st April 1920 to 31st March 1921	...	...	...	...
Sold direct to the governments of Hong-Kong, Singapore, Siam, Ceylon, Netherlands Indies and Borneo from 1st April 1920 to 31st March 1921	...	...	...	...
Issued to Excise Department from 1st April 1920 to 31st March 1921	...	...	6,746	10,118
Issued to Medical Department ditto	9,827	16,735	16	22
	9,805	16,802	6,761	10,140
Balance in store in Calcutta on 31st March 1921	...	...	866	1,294
Balance in Factories " "	9,805	16,802	163	245
<b>Balance in Store on 31st March 1921</b>	9,805	16,802	1,029	1,639

## No. 16B.—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1921.

	INDIA, GENERAL.	BENGAL.	UNITED PROVIN- CES OF AGRA AND OUDH.	TOTAL.
	₹	₹	₹	₹
Superintendence . . . . .	...	...	1,00,191	1,00,191
Ghazipur Opium Factory . . . . .	...	...	5,13,301	5,13,301
District Staff . . . . .	...	...	(a) 11,68,177	11,68,177
Opium Research Laboratory . . . . .	...	...	49,511	49,511
Purchase of opium including Payments to cultivators :—			10,401	10,401
Purchase of Malwa opium . . . . .	...	...	70,000	70,000
Do. Baroda Do. . . . .	...	...	82,33,543	82,33,543
Payments to cultivators . . . . .	...	...	20,68,559	20,68,559
Payments for special cultivation in Malwa . . . . .	...	...	33,545	33,545
Opium Miscellaneous charges in Calcutta . . . . .	...	33,545	...	33,545
Other Opium Agencies and Establishments . . . . .	3,845	...	...	3,845
TOTAL CHARGES IN INDIA . . . . .	3,845	33,545	1,22,13,683	1,22,51,073
	Secretary of State.	High Com- missioner.	TOTAL.	
	£	£	£	
CHARGES IN ENGLAND :—	22	...	22	
Miscellaneous expenditure . . . . .	3,611	—2,413	1,198	
Stores for India . . . . .	...	...	...	
TOTAL . . . . .	3,633	—2,413	1,220	
TOTAL ENGLAND CONVERTED INTO ₹ AT £ 1 = ₹10 . . . . .				12,201
TOTAL CHARGES UNDER OPIUM . . . . .				1,22,63,274

(a) Includes Exchange Compensation Allowance.

## No. 17.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1921. .

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt . . . . .	19,23,979	9,58,059	19,78,041	...	...	...	...	48,60,079
Excise duty on Salt manu- factured locally . . . . .	1,23,87,694	1,34,87,702	1,88,06,118	...	18,01,931	...	...	4,64,93,645
Duty on Salt imported from England . . . . .	...	3,306	3,517	26,83,237	2,79,363	...	...	29,69,423
Duty on other imported Salt, seaborne . . . . .	...	...	8,526	1,11,41,076	10,83,388	...	...	1,22,32,990
Frontier duty on Salt im- ported by land . . . . .	...	...	3,20,059	...	...	...	...	3,20,059
Treaty Price of Salt . . . . .	...	...	4,642	...	...	...	...	4,642
Rent of warehouses . . . . .	...	...	...	1,40,146	...	...	...	1,40,146
Miscellaneous Receipts . . . . .	2,16,088	1,63,408	1,96,438	45,757	60	1,803	770	6,21,324
TOTAL SALT REVENUE . . . . .	1,45,37,961	1,46,12,475	2,13,17,341	1,40,10,216	31,64,742	1,803	770	6,76,45,303
Deduct—Refunds . . . . .	54,85,847	30,229	1,31,132	1,15,598	2,688	...	...	57,65,494
Net Revenue from Salt . . . . .	90,52,114	1,45,82,246	2,11,86,209	1,38,94,618	31,62,054	1,803	770	6,18,79,814

A.—Revenue Heads.

## No. 17A.—ACCOUNT of SALT STORE for the Year ended 31st March 1921.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>
Salt in store on 1st April 1920	31,37,691	34,000	39,51,036	21,54,785	3,19,065
Manufactured, excavated, or purchased during the year	(a) 68,59,828	6,86,149	39,30,800	46,13,079	40,15,016
	99,97,519	7,20,149	79,12,736	67,67,874	43,34,081
Removed by Purchasers during the year	49,50,801	6,64,149	29,94,038	43,18,086	37,91,933
Wastage, etc., written off	2,23,674	...	2,31,507	2,75,795	...
	51,83,485	6,64,149	32,25,575	45,93,881	37,91,933
Balance in store on 31st March 1921	48,14,034	56,000	46,87,161	21,73,993	5,42,146

(a) Includes 1,62,362 maunds on account of excesses on heaps cleared.

## No. 17B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1921.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R
<b>SALARIES, ESTABLISHMENT, AND CONTINGENCIES.</b>								
Commissioner	34,997	39,862	...	...	...	...	...	74,859
Deputy and Assistant Commissioners	80,482	1,71,327	62,502	...	...	...	...	3,14,311
Personal Assistant and Secretary to Commissioner	4,557	20,506	...	...	...	...	...	25,063
Manager and Mechanical and Agriculture Engineers	43,334	...	...	...	...	...	...	43,334
Collectors, Deputy and Assistant Collectors, etc.	...	1,44,212	...	...	...	...	...	1,44,212
Exchange Compensation allowance	...	480	...	...	...	...	...	480
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	...	12,41,028	4,69,317	...	26,954	...	650	17,37,949
Establishment	1,26,455	14,08,166	9,55,052	22,131	5,150	911	168	25,18,033
Travelling Allowances	61,421	2,71,550	2,04,107	467	7,798	14	61	5,41,818
House-rent and other Allowances	30,203	33,758	63,403	1,888	1,194	141	36	1,30,122
Bagging and sewing charges	...	...	2,13,559	...	...	...	...	2,13,559
Removal of Salt purchased by traders	1,68,750	...	...	...	...	...	...	1,68,750
Rewards	1,325	47,090	130	...	5,315	...	...	51,360
Service Postage and Telegrams	16,219	4,010	22,185	...	...	...	...	80,414
Rents, Rates, and Taxes	2,229	16,366	12,358	17,262	65	...	...	48,280
Petty Construction and Repairs	2,11,878	2,77,123	3,700	...	84	...	...	4,92,785
Liveries, Belts, Badges, Clothing, etc.	6,933	52,480	35,201	...	...	...	...	94,617
Office Expenses and Miscellaneous	61,285	1,65,189	6,88,303	51,856	2,500	...	43	9,59,176
Manufacture and Excavation of Salt—								
Sambhar	10,47,436	...	...	...	...	...	...	...
Pachbudra	1,30,801	...	...	...	...	...	...	...
Salt Range Division	5,24,277	17,02,574	...	...	...	...	...	17,02,574
<i>Add</i> —Amount transferred from Excise (see page 44)	25,43,015	37,76,935	23,70,028	93,104	(c) 49,560	1,066	958	93,31,696
	...	...	1,26,818	2,60,000	...	76,000	...	4,02,818
	25,43,015	37,76,935	29,96,846	2,93,104	49,560	77,066	958	97,37,514
<i>Deduct</i> —Amount Chargeable to Excise (see page 44)	...	24,86,153	4,92,711	...	...	...	...	29,78,864
Amount Chargeable to Customs (see page 52)	...	...	2,32,036	...	...	...	...	2,32,036
<b>TOTAL SALARIES, ETC.</b>	25,43,045	12,90,782	22,72,099	2,93,104	49,560	77,066	958	65,26,614
<b>Preventive Establishment</b>	4,85,434	...	5,48,143	...	...	...	...	10,33,577
<i>Deduct</i> —Amount Chargeable to Customs (see page 52).	...	...	54,814	...	...	...	...	54,814
<b>TOTAL PREVENTIVE ESTABLISHMENT</b>	4,85,434	...	4,93,329	...	...	...	...	9,78,763
<b>Salt Purchase and Freight</b>	...	9,03,823	8,81,323	...	...	...	...	17,85,146
<b>TOTAL SALT CHARGES IN INDIA</b>	50,28,479	21,94,605	36,46,751	2,93,104	49,560	77,066	958	92,90,523
<b>CHARGES IN ENGLAND</b>								
Miscellaneous expenditure	...	...	...	...	...	...	...	...
Stores for India	...	...	...	...	...	...	...	...
<b>TOTAL</b>	...	...	...	...	...	...	...	...
			Secretary of State.	High Commissioner.	TOTAL.			
			127	...	127			
			1,980	1,977	3,957			
			2,107	1,977	4,084			
TOTAL ENGLAND CONVERTED INTO R AT ₹1 = R 10								R 40,839
TOTAL CHARGES UNDER SALT								R 93,31,362

(c) Transferred from "Excise" (see page 44).

## No. 18.—ACCOUNT OF STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.												
Sale of Court-fee Stamps.	₹ 8,36,560	₹ 5,63,850	₹ 1,09,00,294	₹ 76,63,933	₹ 1,88,80,113	₹ 1,13,31,898	₹ 50,41,361	₹ 23,24,204	₹ 63,26,973	₹ 31,88,886	₹ 12,38,693	₹ 6,78,61,373
Sale of Commercial and other Stamps	5,44,851	4,00,418	6,56,171	1,01,52,093	96,35,296	35,32,296	30,70,600	25,69,083	19,67,486	16,63,073	4,85,167	4,10,37,439
Fines and Penalties	6,199	3,471	1,02,565	32,647	30,530	31,034	41,384	18,927	10,433	19,605	6,731	3,02,576
Miscellaneous	53,704	900	2,614	1,52,959	1,34,230	537	16,161	1,106	1,105	2,418	31	3,67,095
TOTAL STAMP REVENUE	14,61,314	9,68,649	1,80,32,614	1,80,02,537	2,82,29,174	1,43,98,815	81,73,309	49,13,410	83,05,997	48,64,012	17,28,922	10,95,66,483
Deduct—Refunds	32,202	27,991	2,13,048	2,73,380	2,99,461	1,70,181	1,75,358	52,166	70,395	35,557	12,069	13,61,811
NET REVENUE from STAMPS	14,29,112	9,40,655	1,78,09,596	1,77,29,157	2,79,29,713	1,42,28,634	79,97,951	48,61,244	82,35,602	48,28,455	17,16,553	10,82,06,672
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	9,100	2,943	...	...	7,883	...	...	...	19,426
Establishment of Superintendent or other Officers	48,766	512	15,800	94,212	11,373	178	...	16,829	845	7,422	...	1,98,937
Contingent Expenses, Packing Charges, etc.	50,136	6,223	23,739	44,342	9,203	28,780	39,620	7,462	8,745	12,049	2,760	2,36,119
Charges for the sale of Stamps, viz. :—												
Clerks and Servants	...	...	4,732	...	...	513	...	10,722	...	...	...	15,967
Commission to Vendors	305	...	...	3,512	...	—5	...	3,586	...	3,747	...	11,035
Discount on sale of Court-fee Stamps	5,20	5,061	94,155	24,782	1,56,113	82,599	38,003	12,832	57,988	18,793	11,777	5,07,723
Discount on sale of General Stamps	14,176	15,721	2,75,153	1,67,322	2,92,357	1,12,600	1,08,972	56,952	79,417	75,287	...	12,22,036
Purchase of plain paper to be used with Court-fee Stamps	2,51,746	...	...	...	...	...	...	...	...	...	...	2,51,746
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	...	...	63,815	18,119	2,64,492	70,416	46,433	8,775	85,024	21,631	19,637	...
Deduct—Cost of stamps supplied to Basrah Administration	—6,02,778	4,436	...	...	...	...	...	...	...	...	...	339
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	339	...	...	...	...	...	...	...	...	...	...	8,78,697
TOTAL CHARGES in INDIA	—11,11,085	31,956	4,80,451	3,61,689	7,39,481	2,95,031	2,33,023	1,24,491	2,32,019	1,38,929	57,950	15,84,013
CHARGES IN ENGLAND:												
Stores for India	...	...	...	...	...	...	...	...	...	...	...	36,93,460
TOTAL CHARGES for COLLECTION of STAMP REVENUE	...	...	...	...	...	...	...	...	...	...	...	52,77,473

CONVERTED INTO ₹ AT ₹1=₹10

TOTAL CHARGES for COLLECTION of STAMP REVENUE



## No. 20.—ACCOUNT OF PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.												
RATES AND CASSES ON LANDS :												
Cess on Lands for expenditure on Roads, Schools, etc.	200	...	...	...	...	...	...	...	...	...	...	200
Assessment on Wards' Estates for Establishment Charges	489	503	...	...	97,436	2,56,776	36,570	...	1,96,438	...	43,025	6,21,237
Miscellaneous	...	...	...	...	...	...	...	...	7,331	...	1,257	8,588
TOTAL RECEIPTS under PROVINCIAL RATES.	689	503	...	...	97,436	2,56,776	36,570	...	1,96,769	...	44,282	6,33,025
Deduct—Refunds	...	...	...	...	...	347	40	...	...	...	...	387
NET RECEIPTS under PROVINCIAL RATES	689	503	...	...	97,436	2,56,429	36,530	...	1,96,769	...	44,282	6,32,638
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...

No. 21.—ACCOUNT OF CUSTOMS REVENUE for the Year ended 31st March 1921—*contd.*

	Gross Receipts.										Total Gross Receipts estimated over.	Assm.	Central Provinces and Berar.	Bihar and Orissa.	Burma.	Punjab.	United Provinces of Agra and Oudh.	Bengal.	Bombay.	Madras.	India, General.	No. of Items.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
<b>SEA CUSTOMS.</b>																						
<b>Imports.</b>																						
<i>Special Duties.</i>																						
Arms, Ammunitions and Military Stores . . . . .	..	78,905	4,78,610	4,18,610	..	..	..	..	..	..	10,60,707	..	..	..	84,483	..	..	..	..	..	..	1
Coal, Coke and patent fuel . . . . .	..	185	24,159	3,168	..	..	..	..	..	..	16,473	..	..	..	18,961	..	..	..	..	..	..	2
<b>Liquors :</b>																						
(a) Ale, Beer, Porter, Cider and other fermented Liquors . . . . .	..	42,689	5,01,309	2,94,974	..	..	..	..	..	..	8,89,763	..	..	..	1,37,521	..	..	..	..	..	..	3
(b) Spirits and Liquors . . . . .	..	17,17,126	82,65,607	51,31,972	..	..	..	..	..	..	1,70,16,135	..	..	..	19,68,740	..	..	..	..	..	..	4
(c) Wines . . . . .	..	67,568	4,06,378	2,67,202	..	..	..	..	..	..	9,60,637	..	..	..	62,502	..	..	..	..	..	..	5
Optum . . . . .	..	1,021	1,218	955	..	..	..	..	..	..	3,493	..	..	..	211	..	..	..	..	..	..	6
Petroleum . . . . .	..	6,19,919	21,76,004	21,76,003	..	..	..	..	..	..	51,79,139	..	..	..	41,779	..	..	..	..	..	..	7
<b>Silver :</b>																						
(a) Silver Bullion and Coin . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
(b) Silver Manufacturers . . . . .	..	3,79,021	7,25,764	6,853	..	..	..	..	..	..	7,12,212	..	..	..	6,193	..	..	..	..	..	..	9
Sugar . . . . .	..	1,72,204	81,07,357	67,92,639	..	..	..	..	..	..	1,69,16,944	..	..	..	6,47,763	..	..	..	..	..	..	10
Tobacco . . . . .	..	9,85,729	23,67,423	45,12,923	..	..	..	..	..	..	1,31,25,193	..	..	..	22,33,443	..	..	..	..	..	..	11
<i>Duty at 2½ per cent.</i>																						
Machinery . . . . .	..	3,73,333	16,13,623	27,44,725	..	..	..	..	..	..	..	..	..	..	5,41,677	..	..	..	..	..	..	12
Metals—Iron and Steel . . . . .	..	4,57,650	21,76,221	30,31,922	..	..	..	..	..	..	..	..	..	..	2,01,128	..	..	..	..	..	..	13
Railway plant and Rolling Stock . . . . .	..	3,19,120	12,41,540	17,57,876	..	..	..	..	..	..	..	..	..	..	42,971	..	..	..	..	..	..	14
Other Articles . . . . .	..	25,420	81,201	29,493	..	..	..	..	..	..	..	..	..	..	12,571	..	..	..	..	..	..	15
<i>Duty at 7½ per cent.</i>																						
Articles of Food and Drink (excluding Sugar and Vinegar) . . . . .	..	8,81,640	32,04,223	17,21,671	..	..	..	..	..	..	..	..	..	..	8,66,277	..	..	..	..	..	..	16
Raw Materials and Articles mainly manufactured . . . . .	..	6,17,909	25,81,429	19,01,339	..	..	..	..	..	..	..	..	..	..	9,12,677	..	..	..	..	..	..	17

Articles wholly or mainly manufactured:— (a) Cutlery, hardware, implements and instruments (b) Metals, other than iron and steel (c) Cotton Manufactures (d) Yarn and textile fabrics (other than cotton manufacture) (e) All other Articles wholly or mainly manufactured	...	9,80,818	50,06,131	52,04,900	...	...	...	16,02,083	...	...	...	...	1,33,53,931	18
Miscellaneous	...	4,73,356	52,50,061	11,45,002	...	...	...	4,02,102	...	...	...	...	73,08,011	23
Total Imports	...	1,67,53,923	11,39,86,621	7,05,83,017	...	...	...	2,12,78,756	...	...	...	...	23,16,15,317	24
Exports.														
Hides and Skins (Raw)	...	1,05,710	15,21,070	37,36,351	...	...	...	3,55,410	...	...	...	...	60,21,580	25
Tea	...	2,03,834	81,681	38,20,609	...	...	...	109	...	...	...	...	42,05,232	29
Total Exports	...	7,81,529	21,82,972	3,30,79,570	...	...	...	51,21,271	...	...	...	...	4,33,69,012	30
Miscellaneous	...	47,481	10,73,184	6,60,635	...	...	...	97,276	...	...	...	...	18,81,576	31
Total Sea Customs	...	1,76,12,633	11,75,18,777	11,99,26,222	...	...	...	3,08,09,301	...	...	...	...	28,18,87,935	32
LAND CUSTOMS.														
Import Duty:	...	...	...	...	...	...	...	...	...	...	...	...	...	33
On Cotton Goods	...	93,683	999	...	...	...	...	...	...	...	...	...	96,684	33
On other Goods	...	4,48,317	3,71,792	...	...	...	...	...	...	...	...	...	8,20,109	34
Total Import Duty	...	5,44,002	3,72,791	...	...	...	...	...	...	...	...	...	9,16,793	35
Export Duty	...	3,155	23,108	...	...	...	...	...	...	...	...	...	26,353	36
Miscellaneous	...	4,53,574	4,305	...	...	...	...	...	...	...	...	...	4,57,939	37
Total Land Customs	...	10,00,731	4,00,354	...	...	...	...	...	...	...	...	...	14,01,085	38
Excise Duty on Cotton Manufactures	1,57,969	7,00,600	2,03,33,415	3,17,920	6,03,772	9,290	...	...	...	...	...	...	2,30,92,870	39
Excise Duty on Motor Spirit	...	...	...	...	...	...	...	...	...	...	...	...	1,74,723	40
Warehouse and Wharf Rents	...	31,241	7,762	20,081	...	...	...	989	...	...	...	...	60,063	41
Miscellaneous	...	1,43,964	51,01,939	6,54,672	...	...	...	12,15,491	891	...	...	...	71,16,957	42
GRAND TOTAL	1,57,969	1,95,39,259	14,33,02,237	12,09,18,895	6,03,772	9,290	3,32,68,309	891	9,10,814	1,74,722	...	...	31,85,157	43



No. 21.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1921—*contd.*

REFUNDS AND DRAWBACKS.													No. of Items.
Total Gross Receipts brought forward.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Draw-Backs carried over.		
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		

Articles wholly or mainly manufactured in—	1,31,53,902	24,978	22,445	22,915	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...</
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No. 21.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1921—*concd.*

NET RECEIPTS.													No. of Items.
Total Gross Receipts brought forward.	Total Refunds and Draw-backs brought forward.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
SEA CUSTOMS.													
Imports.													
Special Duties.													
Arms, Ammunitions and Military Stores . . .	1,42,398	...	68,274	4,42,845	3,32,002	...	...	75,188	...	...	...	9,18,309	1
Coal, Coke and patent fuel . . .	1,497	...	185	22,662	3,168	...	...	18,961	...	...	...	41,976	2
Liquors:													
(a) Ale, Beer, Porter, Cider and other fermented Liquors . . .	32,003	...	43,596	4,73,137	2,03,093	...	...	1,37,409	...	...	...	8,56,635	3
(b) Spirits and Liquors . . .	2,77,536	...	16,88,402	80,65,517	50,50,938	...	...	19,32,622	...	...	...	1,67,38,790	4
(c) Wines . . .	14,044	...	97,131	4,64,069	2,58,275	...	...	67,179	...	...	...	8,66,653	5
Opium . . .	300	...	976	906	955	...	...	211	...	...	...	9,108	6
Petroleum . . .	1,45,918	...	6,17,293	20,48,982	23,20,318	...	...	46,593	...	...	...	50,33,191	7
Silver:													
(a) Silver Bullion and Coin . . .	...	...	...	...	...	...	...	...	...	...	...	...	8
(b) Silver Manufactures . . .	11,031	...	3,77,129	3,17,667	49,265	...	...	6,210	...	...	...	7,50,191	9
Sugar . . .	17,01,253	...	4,51,003	40,82,433	40,36,359	...	...	6,45,863	...	...	...	92,15,691	10
Tobacco . . .	3,81,782	...	9,44,233	52,68,205	43,52,399	...	...	22,38,976	...	...	...	1,37,43,813	11
Duty at 2½ per cent.													
Machinery . . .	93,017	...	3,67,483	15,71,313	27,66,651	...	...	6,32,129	...	...	...	51,67,551	12
Metals—Iron and Steel . . .	87,238	...	4,83,757	22,45,004	29,86,112	...	...	8,74,883	...	...	...	65,90,688	13
Railway plant and Rolling Stock . . .	2,35,707	...	3,17,774	12,01,662	15,62,183	...	...	42,753	...	...	...	31,54,972	14
Other Articles . . .	20,249	...	55,441	77,119	2,85,062	...	...	25,785	...	...	...	4,43,317	15
Duty at 7½ per cent.													
Articles of Food and Drink (excluding Sugar and Vinegar) . . .	1,86,160	...	8,99,623	30,43,263	17,41,916	...	...	8,78,697	...	...	...	63,30,289	16
Raw Materials and Articles mainly unmanufactured . . .	3,07,865	...	6,05,133	39,51,717	18,12,431	...	...	3,11,141	...	...	...	60,70,422	17

## Articles wholly or mainly manufactured:—

(a) Cutlery, hardware, implements and instruments.	1,33,53,932	2,39,567	...	9,55,810	55,66,686	51,11,955	...	14,79,884	...	...	1,31,14,365	18
(b) Metals, other than iron and steel	69,91,446	1,97,625	...	7,36,370	41,08,277	18,13,265	...	1,43,911	...	...	68,03,823	19
(c) Cotton Manufactures	6,69,20,794	16,91,805	...	30,99,677	3,05,63,571	2,58,79,195	...	56,86,546	...	...	6,52,28,989	20
(d) Yarn and textile fabrics (other than cotton Manufactures)	1,26,57,470	2,53,932	...	2,43,323	89,24,653	17,70,992	...	14,64,570	...	...	1,24,03,538	21
(e) All other Articles wholly or mainly manufactured	4,56,07,508	7,68,602	...	40,59,322	2,25,06,673	1,42,73,570	...	39,99,041	...	...	4,48,38,906	22
Miscellaneous	73,08,611	7,05,488	...	4,63,678	4,95,635	11,45,901	...	3,97,909	...	...	60,03,123	23
<b>Total Imports</b>	23,16,35,317	74,91,111	...	1,65,54,548	10,88,84,164	7,76,98,655	...	2,10,06,339	...	...	22,41,44,205	24
<b>Exports.</b>												
Hides and Skins, (Raw)	60,21,580	4,87,824	...	3,93,132	14,51,081	33,59,942	...	3,29,601	...	...	55,33,756	25
Wool—												
(a) Raw	1,11,61,118	2,44,274	...	149	...	1,09,16,695	...	...	...	...	1,09,16,844	26
(b) Manufactured	2,09,51,510	3,61,076	...	632	53,638	2,05,34,804	...	1,360	...	...	2,05,90,434	27
Rice	60,28,603	1,08,598	...	71,791	7,80,177	61,243	...	50,03,790	...	...	59,20,004	28
Tea	43,05,292	35,083	...	2,82,254	79,040	38,08,747	...	109	...	...	41,70,150	29
Miscellaneous	4,83,68,042	12,36,854	...	7,50,901	23,63,946	3,86,81,431	...	53,34,860	...	...	4,71,31,188	30
<b>Total Exports</b>	18,84,576	2,13,342	...	47,461	9,52,953	5,89,178	...	90,642	...	...	16,71,334	31
<b>Total Sea Customs</b>	28,18,87,935	89,41,307	...	1,73,52,970	11,25,01,053	11,69,60,264	...	2,64,83,341	...	...	27,29,46,628	32
<b>LAND CUSTOMS.</b>												
Import Duty.												
On Cotton Goods	96,684	...	...	95,685	999	...	...	...	...	...	96,684	33
On other Goods	8,20,109	21,068	...	4,46,205	3,53,836	...	...	...	...	...	7,99,041	34
<b>Total Import Duty</b>	9,16,793	21,068	...	5,41,890	3,53,835	...	...	...	...	...	8,95,725	35
Export Duty	26,353	567	...	3,155	22,631	...	...	...	...	...	25,786	36
Miscellaneous	4,57,939	10,461	...	4,43,754	3,724	...	...	...	...	...	4,47,478	37
<b>Total Land Customs</b>	14,01,085	33,096	...	9,88,799	3,80,190	...	...	...	...	...	13,68,089	38
<b>Excise Duty on Cotton Manufactures</b>	2,30,92,870	2,21,043	1,57,963	7,44,454	2,01,40,475	3,17,920	6,03,772	9,290	...	8,97,953	2,28,71,827	39
<b>Excise Duty on Motor Spirit</b>	54,26,247	3,665	...	...	...	...	...	...	...	...	54,23,592	40
<b>Warehouse and Wharf Rents</b>	60,063	713	...	30,651	7,752	19,958	...	989	...	...	59,350	41
<b>Miscellaneous</b>	71,16,957	18,865	...	1,32,905	50,97,718	6,54,672	...	12,11,906	...	...	70,98,092	42
<b>GRAND TOTAL</b>	31,89,86,157	92,17,659	1,57,963	1,92,49,779	13,78,37,188	11,79,52,814	6,03,772	9,290	891	8,97,953	30,97,67,468	43

No. 21A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOM REVENUE for the Year ended 31st March 1921.

	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	R	R	R	R	R	R
<i>Charges at the Principal Ports</i>						
<i>of</i>						
<i>Madras, Bombay, Calcutta, and Rangoon.</i>						
Commissioner . . . . .	...	49,070	...	...	...	49,070
Establishment and Contingencies, etc., of Commissioner . . . . .	...	21,464	...	...	...	21,464
Collectors, Deputy and Assistant . .	55,657	1,09,365	1,09,480	77,839	...	3,52,316
Exchange Compensation Allowance . .	42	...	...	6	...	48
Office and Wharf Establishment . . .	(a) 1,39,981	6,02,085	3,17,064	1,66,403	...	12,25,533
Preventive Establishment . . . . .	..	2,20,935	5,57,907	1,76,677	...	9,55,519
Appraising Establishment . . . . .	33,646	2,12,469	1,44,097	45,401	...	4,35,613
Overtime Allowance . . . . .	24,987	2,12,910	2,42,565	1,09,985	...	6,90,447
Other Charges . . . . .	48,964	1,55,355	1,81,471	2,46,256	...	6,32,046
Add—Portion transferred from Salt (see page 42) . . . . .	...	2,86,850	...	...	...	2,86,850
<b>Total Charges at the Principal Ports</b>	3,03,277	18,70,503	16,52,584	8,22,567	...	46,48,931
<b>Ditto at other Ports</b> (vide details next page).	3,45,219	4,23,975	76,935	1,31,707	18,336	9,16,202
<b>TOTAL CHARGES IN INDIA</b>	6,48,526	22,94,478	17,29,519	9,54,274	18,336	56,45,133

  

	Secretary of State.	High Com- missioner.	Total.
	£	£	£
CHARGES IN ENGLAND—			
Miscellaneous expenditure . . . . .	806	...	806
Stores for India . . . . .	21	331	352
<b>Total</b> £	827	361	1,188

  

<b>TOTAL ENGLAND CONVERTED INTO R AT £1 = R10</b>	11,888
<b>Total Customs Charges</b>	56,57,016

(a) Includes charges on account of Preventive Establishment.

No. 21A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOM REVENUE for the Year ended 31st March 1921—*concl'd.*

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
<i>Madras.</i>				
Out ports . . . . .	22,671	2,18,728	1,03,850	3,45,249
<i>Bombay.</i>				
Sind Division . . . . .	42,533	3,21,322	60,115	4,23,975
<i>Bengal.</i>				
Chittagong . . . . .	9,180	58,630	9,125	76,935
<i>Burma.</i>				
Akyab . . . . .	6,395	20,852	8,461	35,708
Bassein . . . . .	3,553	19,671	4,284	27,508
Bhamo . . . . .	...	2,902	378	3,280
Kyauk-Phyu . . . . .	...	1,158	65	1,223
Maungdaw . . . . .	...	1,596	260	1,856
Mergui . . . . .	...	7,490	2,048	9,538
Moulmein . . . . .	3,599	20,428	13,531	37,558
Sandoway . . . . .	...	323	58	381
Tavoy . . . . .	...	8,778	2,944	11,720
Victoria Point . . . . .	...	2,342	261	2,603
Pegu . . . . .	...	32	...	32
<i>Total Burma</i>	13,847	85,570	32,290	1,31,707
<i>Bihar and Orissa.</i>				
Balasore . . . . .	3,600	3,300	2,299	9,199
Cuttack . . . . .	1,410	4,649	686	6,745
Puri . . . . .	...	2,210	182	2,392
<i>Total Bihar and Orissa</i>	5,010	10,159	3,167	18,336
<b>Total Charges at other Ports</b>	<b>93,246</b>	<b>6,04,409</b>	<b>2,03,547</b>	<b>9,96,202</b>

A.—Revenue Heads.

No. 22.—ACCOUNT of INCOME TAX REVENUE for the Year ended 31st March 1921.

REVENUE.	Indus. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.																																																																																																																																	
Income Tax:	R	R	R	R	R	R	R	R	R	R	R	R																																																																																																																																	
CIVIL DEPARTMENT:	32,21,837	5,24,026	1,39,94,480	4,29,40,821	4,33,27,376	70,57,656	52,25,172	1,13,71,272	28,62,359	20,01,463	9,80,404	13,42,06,865																																																																																																																																	
OTHER DEPARTMENTS:—																																																																																																																																													
Deductions from salaries and pensions:—																																																																																																																																													
Posts and Telegraphs	3,51,335	...	...	...	...	...	...	...	...	...	...	3,51,335																																																																																																																																	
Railways	4,91,766	...	...	...	...	...	...	...	...	...	...	4,91,766																																																																																																																																	
Military	(a) 42,29,353	...	...	...	...	...	...	...	...	...	...	42,29,353																																																																																																																																	
Marine	48,763	...	...	...	...	...	...	...	...	...	...	48,763																																																																																																																																	
Military Works	1,94,249	...	...	...	...	...	...	...	...	...	...	1,94,249																																																																																																																																	
TOTAL	53,15,471	...	...	...	...	...	...	...	...	...	...	53,15,471																																																																																																																																	
TOTAL INCOME TAX	85,37,308	5,24,026	1,39,91,480	4,29,40,821	4,33,27,376	70,57,656	52,25,172	1,13,71,272	28,62,359	20,01,463	9,80,404	13,05,22,337																																																																																																																																	
Super-tax:	1,92,232	10,744	13,22,520	1,83,02,643	3,36,91,035	17,89,590	9,39,808	47,15,451	9,07,194	6,24,361	94,658	6,35,90,235																																																																																																																																	
Excess Profits Duty:	4,01,205	...	38,32,284	61,58,826	69,56,880	7,25,654	4,23,648	2,85,277	30,726	...	1,406	1,88,15,906																																																																																																																																	
GRAND TOTAL	91,30,745	5,31,770	1,96,49,284	6,79,02,289	8,39,75,291	95,72,900	65,88,628	1,63,72,000	39,00,279	35,25,824	10,76,468	22,19,23,478																																																																																																																																	
Deduct—Refunds	81,099	8,352	24,06,906	52,49,625	30,18,066	7,45,638	3,93,607	2,88,451	2,09,383	2,89,704	65,325	1,27,54,156																																																																																																																																	
NET REVENUE FROM INCOME-TAX	90,49,646	5,26,418	1,72,42,378	6,26,52,664	8,09,57,225	88,27,262	61,95,021	1,60,83,549	33,90,896	32,36,120	10,13,143	20,91,71,322																																																																																																																																	
<table><tr><td colspan="3">R</td><td colspan="3">R</td><td colspan="3">R</td><td colspan="3">R</td></tr><tr><td>(a) Peshawar Division</td><td>2,89,077</td><td></td><td>Secunderabad Division</td><td>33,79,568</td><td></td><td>Brought forward</td><td>59,50,873</td><td></td><td>Field Controller, Lahore</td><td>2,59,183</td><td></td><td></td></tr><tr><td>Kawalpindi</td><td>5,05,837</td><td></td><td>Burma</td><td>2,70,881</td><td></td><td>Royal air force</td><td>19,302</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Lahore</td><td>6,16,690</td><td></td><td>Supply Circle</td><td>1,40,470</td><td></td><td>Total</td><td>42,29,353</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Quetta</td><td>3,64,380</td><td></td><td>Central War Accounts</td><td>1,50,612</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Mirpur</td><td>3,91,233</td><td></td><td>Non-Military Pay and Pension</td><td>8,772</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Poonah</td><td>4,24,135</td><td></td><td>Accounts</td><td>3,40,346</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Meerut</td><td>4,21,240</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Lucknow</td><td>3,40,346</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Carried over</td><td>32,72,568</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													R			R			R			R			(a) Peshawar Division	2,89,077		Secunderabad Division	33,79,568		Brought forward	59,50,873		Field Controller, Lahore	2,59,183			Kawalpindi	5,05,837		Burma	2,70,881		Royal air force	19,302						Lahore	6,16,690		Supply Circle	1,40,470		Total	42,29,353						Quetta	3,64,380		Central War Accounts	1,50,612									Mirpur	3,91,233		Non-Military Pay and Pension	8,772									Poonah	4,24,135		Accounts	3,40,346									Meerut	4,21,240												Lucknow	3,40,346												Carried over	32,72,568											
R			R			R			R																																																																																																																																				
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A. — Revenue Heads





No. 23—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1921.

REVENUE.											
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY :											
India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
6,86,104	98,962	6,89,644	12,06,007	3,26,143	16,00,885	13,14,209	61,54,439	3,613	1,39,918	88,384	1,24,29,898
61,061	40,183	71,526	4,16,043	12,315	1,86,841	4,52,031	3,20,759	1,205	29,070	1,355	16,01,172
8	...	26,300	172	248	33	56,292	312	9,173	3,067	98	95,763
2,59,727	...	7,53,370	62,382	...	...	16	...	...	8	...	10,75,661
3,496	8,973	1,04,139	6,42,794	1,01,661	9,469	1,631	2,596	...	4,89,809	49,943	14,17,538
...	...	...	...	...	12,98,932	6,12,385	...	...	...	...	19,11,237
10,10,396	1,49,117	16,15,051	23,87,403	4,40,417	31,50,033	21,39,696	61,87,106	14,038	6,61,872	1,39,780	1,80,30,959
TOTAL											
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS :											
India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
21,783	40,015	3,51,374	29,71,898	11,53,113	42,27,143	1,85,091	1,05,74,421	5,32,820	10,52,309	5,62,353	2,16,77,866
20,820	7,010	8,01,214	6,75,311	1,90,900	5,26,081	1,79,910	3,95,091	48,474	3,27,202	18,035	30,94,704
2,962	...	3,31,329	95,519	91,523	1,98,811	1,14,747	2,96,352	32,814	2,74,983	43,570	13,55,918
12,951	2,149	3,38,437	4,41,075	21,587	1,71,371	1,95,050	11,45	8,458	15,31,108	3,41,301	36,28,432
10,306	1,584	7,41,436	1,77,015	1,99,168	2,87,532	21,518	4,35,286	1,04,103	2,61,714	1,75,436	21,17,693
426	...	1,419	...	23,152	...	...	...	13,983	26,197	26,04	91,491
14,373	...	1,27,315	...	...	...	...	...	10,831	...	215	1,52,764
83,621	61,358	33,01,534	42,63,788	16,80,315	53,81,214	5,96,309	1,17,12,498	7,63,788	35,23,593	11,07,384	3,21,15,838
15	2,523	15,865	12,139	9,082	7,343	97,399	2,58,941	4	1,283	17,437	1,52,084
TOTAL											
DRAFT AND WAFF WOOD AND CONFISCATED FOREST PRODUCE											
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT :											
Duty on Foreign Timber and other Forest Produce											
Revenue from shared and private Forests											
TOTAL											
...	2,365	...	9,570	...	71,883	...	1,20,819	...	...	39,182	3,11,250
6,384	2,505	...	11,133	...	71,883	7,091	1,90,810	...	19,945	53,527	52,597
483	2,318	2,08,597	40,817	1,621	25,148	3,713	17,457	934	6,051	160	3,03,360
22,045	423	...	13,419	1,375	23,833	6,891	31,863	17,458	5,99	1,174	3,08,480
39,205	11,165	2,52,179	1,69,637	49,621	1,11,366	6,63,313	2,46,074	23,310	1,76,183	1,51,883	1,25,403
61,732	1,216	5,18,774	2,24,123	51,917	1,63,410	0,40,37	2,91,216	42,772	1,87,933	1,53,517	18,86,903
11,62,151	2,10,779	53,81,216	68,98,565	31,81,791	87,59,741	38,05,057	1,89,75,020	8,10,602	43,94,523	15,31,945	23,83,789
TOTAL FOREST REVENUE											
5,41,13,195											
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General, Assistant Inspector General, Chief Conservator of Forests, etc. Establishment, Contingencies, etc.											
85,340	...	31,125	...	...	48,890	...	67,610	...	46,824	...	2,70,739
68,712	...	...	...	...	26,195	...	52,838	...	20,672	...	1,68,437
1,54,052	...	31,125	...	...	76,885	...	1,20,468	...	67,396	...	4,48,126
TOTAL GENERAL DIRECTION											

A.—CONSERVANCY AND WORKS.									
Timber and other Produce removed from the Forests by Government Agency	9,79,019	2,58,325	3,97,011	19,47,422	2,28,385	(c) 28,46,628	15,99,024	22,56,209	15,415
Timber and other Produce removed from the Forests by Consumers or Purchasers	1,424	292	1,31,193	71,498	1,57,391	1,19,804	14,051	2,50,872	17,369
Drift and Waif Wood and Confiscated Forest Produce	...	401	1,604	244	1,447	2,618	26,107	1,30,252	12
Revenue from Forests not managed by Government	...	...	...	...	...	53,909	...	259	...
Rent of leased Forests and Payments to Shareholders	...	...	...	...	...	...	31,836	...	...
in Forests managed by Government	...	26,913	5,179	39,815	555	2,61,033	2,31,019	...	...
Live Stock, Stores, Tools and Plant	...	12,350	3,26,983	87,227	57,274	4,21,926	1,96,286	2,72,214	14,203
Communications and Buildings	...	31,275	5,54,032	5,16,277	1,75,476	10,80,522	4,92,404	2,95,632	38,428
Organization, Improvement, and Extension of Forests	...	3,719	3,41,323	2,79,330	1,77,351	4,01,057	1,41,193	3,92,969	1,10,581
Miscellaneous	...	6,029	28,600	1,00,933	18,352	87,374	5,00,719	97,212	30,097
<b>TOTAL CONSERVANCY AND WORKS.</b>	<b>17,48,870</b>	<b>3,42,528</b>	<b>18,08,985</b>	<b>30,12,795</b>	<b>8,14,231</b>	<b>52,80,001</b>	<b>27,44,375</b>	<b>38,02,541</b>	<b>2,26,337</b>
B.—ESTABLISHMENTS.									
I.—Salaries.									
Pay of Conservators	37,072	...	1,33,935	1,10,450	22,508	1,23,164	62,990	1,28,370	32,801
Pay of Superior Officers	2,68,842	24,011	4,42,566	3,56,177	1,51,155	3,98,223	1,63,573	7,00,836	1,08,404
Subordinate Forest and Depot Establishments	92,812	35,122	10,85,908	7,80,964	1,39,496	4,69,440	2,35,567	10,60,365	1,04,993
Office Establishments	83,510	7,912	3,51,844	2,34,652	50,027	2,00,751	74,679	4,45,483	40,432
Deputation and Special Allowances	79,101	1,499	61,010	4,48,873	43,598	26,103	75,691	12,59	12,59
Compensation for dearness of provision	7,014	4,281	13,636	...	3,138	1,306	26,113	74,955	8,927
War allowance	...	16,764	...	...	...	195	...	...	...
<b>Total</b>	<b>5,58,351</b>	<b>89,592</b>	<b>21,88,929</b>	<b>19,30,016</b>	<b>4,09,822</b>	<b>13,10,275</b>	<b>6,38,553</b>	<b>26,51,484</b>	<b>3,08,320</b>
II.—Travelling Allowances.									
Conservators	1,742	...	14,336	10,151	3,981	15,230	5,738	13,848	3,303
Superior Officers	42,215	4,777	91,641	59,037	35,530	81,024	50,594	1,18,580	17,006
Subordinate Forest and Depot Establishments	15,098	7,318	2,25,880	1,35,853	39,321	78,474	53,073	2,47,465	16,916
Office Establishments	6,058	832	71,119	34,385	5,209	26,048	16,087	49,160	2,010
<b>Total</b>	<b>66,113</b>	<b>13,427</b>	<b>4,02,976</b>	<b>2,45,656</b>	<b>81,141</b>	<b>2,00,776</b>	<b>1,25,562</b>	<b>4,29,053</b>	<b>39,235</b>
III.—Contingencies.									
Stationary	457	556	...	6,813	856	7,675	970	10,710	155
Carriage of Tents and Records	7,049	1,593	...	12,192	3,832	56,146	15,092	64,133	3,925
Rents, Rates, and Taxes	3,222	1,363	7,956	14,706	3,048	14,479	7,008	21,104	982
Pay of Police Guards	...	...	...	...	...	...	1,688	...	...
Service Postage and Telegrams	5,787	1,947	34,049	29,113	6,478	19,217	14,817	25,926	3,055
Sundries	35,041	3,191	1,66,466	23,730	12,232	66,960	27,807	91,695	7,110
<b>Total</b>	<b>51,806</b>	<b>8,650</b>	<b>1,98,471</b>	<b>86,554</b>	<b>26,556</b>	<b>1,70,478</b>	<b>67,292</b>	<b>2,13,468</b>	<b>15,227</b>
<b>TOTAL ESTABLISHMENTS</b>	<b>6,75,070</b>	<b>1,11,669</b>	<b>26,90,376</b>	<b>22,02,226</b>	<b>5,20,519</b>	<b>16,87,829</b>	<b>8,31,377</b>	<b>32,94,005</b>	<b>3,62,732</b>
<b>TOTAL EXPENDITURE IN INDIA</b>	<b>25,77,792</b>	<b>4,54,197</b>	<b>45,30,486</b>	<b>59,05,022</b>	<b>13,36,750</b>	<b>70,48,815</b>	<b>35,75,752</b>	<b>73,07,014</b>	<b>5,89,119</b>
CHARGES IN ENGLAND									
Expenditure in connection with the Empire Timber Exhibition	...	...	...	...	...	...	...	...	...
Allowances of Officers on special duty, and to probationers for the Department, etc.	...	...	...	...	...	...	...	...	...
Expenditure in connection with the publication of "Silviculture of Indian Trees"	...	...	...	...	...	...	...	...	...
Stores for India	...	...	...	...	...	...	...	...	...
<b>Total</b>	<b>804,031</b>	<b>3,72,21,019</b>	<b>80,163</b>	<b>4,746</b>	<b>15,504</b>	<b>1,097</b>	<b>53,583</b>	<b>10,219</b>	<b>£</b>
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10.									
<b>TOTAL FOREST EXPENDITURE</b>	<b>804,031</b>	<b>3,72,21,019</b>	<b>80,163</b>	<b>4,746</b>	<b>15,504</b>	<b>1,097</b>	<b>53,583</b>	<b>10,219</b>	<b>£</b>

(c) Includes Rs. 9,15,201 on account of Resin Industry.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1921.

	India General.		North-West Frontier Province.		Madras.		Bombay.		Bengal.		United Provinces of Agra and Oudh.		Panjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.		TOTAL.	
	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.
RECEIPTS.																								
Fees for Registering Documents . . . . .	67,624		57,622		24,72,677		13,82,736		24,89,123		9,57,573		4,30,063		4,17,782		8,01,712		5,29,516		1,31,675		97,44,703	
Fees for copies of Registered Documents . . . . .	10,115		10,084		76,058		30,287		87,753		77,621		88,583		2,494		22,462		17,003		3,700		4,26,198	
Miscellaneous . . . . .	6,567		7,659		5,20,010		43,901		1,07,103		2,24,043		30,146		2,790		37,670		42,745		3,700		10,32,634	
TOTAL REGISTRATION RECEIPTS	84,276		75,365		30,68,745		14,56,984		26,84,284		12,59,236		5,49,392		4,23,076		8,61,844		5,89,267		1,39,075		1,12,03,634	
Deduct—Refunds . . . . .	43		63		7,745		10,863		3,233		725		173		13		759		202		273		24,115	
NET RECEIPTS under REGISTRATION	84,233		75,282		30,61,000		14,46,121		26,81,051		12,58,511		5,49,219		4,23,063		8,61,086		5,89,065		1,38,803		1,11,79,419	
CHARGES.																								
Superintendence . . . . .	...		...		86,061		28,504		90,166		10,111		...		...		24,297		20,495		...		2,69,637	
District Charges . . . . .	20,300		23,096		20,11,303		6,75,475		14,11,251		4,22,163		1,20,179		1,21,334		5,01,065		2,49,507		94,005		56,31,106	
TOTAL CHARGES under REGISTRATION	20,300		23,096		20,97,367		6,07,979		15,01,417		4,41,276		1,20,179		1,21,334		5,26,362		2,61,402		94,005		58,99,743	



No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES  
for the Year ended 31st March 1921—*concl'd.*

		Brought forward	R 78,34,343
BENGAL.			
Tribute from Cooch Behar . . . . .			67,701
UNITED PROVINCES OF AGRA AND OUDH.			
Tribute from Benares	2,33,500		
" Kapurthala (Bahraich) . . . . .	1,31,000		
TOTAL UNITED PROVINCES OF AGRA AND OUDH			3,64,500
PUNJAB.			
Tribute from Chamba . . . . .	9,225		
" Mandi . . . . .	1,00,000		
" Sukeith . . . . .	11,000		
" other petty States . . . . .	32,162		
TOTAL PUNJAB			1,45,387
BURMA.			
Tribute from Shan States . . . . .	4,31,051		
" Mong-mit States . . . . .	20,000		
Tributes from other petty States . . . . .	4,257		
TOTAL BURMA			4,55,371
BIHAR AND ORISSA.			
Tribute from various petty States . . . . .			70,250
CENTRAL PROVINCES AND BERAR.			
Tributes from Kawardha State . . . . .	15,000		
" Sakti " . . . . .	1,500		
" Nandgaon " . . . . .	80,000		
" Chuikhadan " . . . . .	6,000		
" Khairagarh " . . . . .	40,000		
" Bastar " . . . . .	20,000		
" Changbhakur " . . . . .	357		
" Raigarh " . . . . .	5,500		
" Udaipur " . . . . .	800		
" Sarangarh " . . . . .	4,500		
" Korea " . . . . .	1,250		
TOTAL CENTRAL PROVINCES AND BERAR			1,74,937
ASSAM.			
Tribute from Manipur . . . . .	5,000		
" Ramrai . . . . .	100		
TOTAL ASSAM			5,100
TOTAL TRIBUTES, ETC.			91,20,580

GOVERNMENT OF INDIA.  
FINANCE AND REVENUE ACCOUNTS,  
1920-21.

**Section B.—Interest.**

**Revenue, Rs. 3,57,60,085. Expenditure, Rs. 12,75,80,455.**

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					R	R
Interest . . .	26	Receipts . . . . .	63	...	3,57,60,085	
Interest on Debt, other than that charged to Railways and Irrigation Works . .	27	Expenditure . . . . .	65	...		10,60,31,020
Interest on other Obligations . . . .	28	Expenditure . . . . .	69	...		2,15,49,435
				TOTAL .	3,57,60,085	12,75,80,455

**B.—Interest.**

## No. 26.—ACCOUNT OF INTEREST RECEIPTS for the Year ended 31st March 1921.

SOURCES OF INTEREST.												
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 34J . . . . .												
Provincial Loans and Advances set forth in Accounts Nos. 90A and 91, pages 358 and 359 . . . . .												
India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
2,38,458	31,145	7,89,574	13,00,067	10,91,243	...	...	...	...	...	...	34,40,487	
...	...	5,08,548	13,39,501	6,29,802	18,88,961	2,86,278	3,37,619	2,77,877	3,76,346	1,43,368	57,38,098	
2,38,458	31,145	12,98,122	26,39,568	17,21,045	18,88,961	2,86,278	3,37,619	2,77,877	3,76,346	1,43,368	91,78,585	
Investments.												
Securities held by the Paper Currency Department (See Account No. 32C, page 92) . . . . .												
85,15,420	...	...	...	...	...	...	...	...	...	...	85,15,420	
1,435	...	27,288	1,31,821	12,281	12,810	...	...	3,172	...	2,278	1,91,085	
27,71,767	...	...	...	...	...	...	...	...	...	...	27,71,767	
1,12,88,622	...	27,288	1,31,821	12,281	12,810	...	...	3,172	...	2,278	1,14,78,272	
Arrears due to Government.												
...	...	10,870	2,268	2,692	...	...	...	930	...	...	25,760	
...	...	28,340	34,722	1,118	...	...	...	106	...	...	64,286	

Of Balances due for Purchase Money of Waste Lands

...	...	...	...	1,601	...	...	2,34,073	...	...	...	2,35,067
...	...	...	...	38,581	3,810	...	2,34,076	...	1,086	...	3,25,713
431	...	...	...	300	...	...	...	...	...	...	791
36,277	...	...	...	...	...	...	...	...	...	...	36,277
1,24,500	...	...	...	...	...	...	...	...	...	...	1,24,560
7,383	...	235	...	79,467	1,417	161	875	...	1,700	1,277	92,515
1,68,651	...	235	...	79,787	1,417	161	875	...	1,700	1,277	2,54,083
1,16,85,731	31,145	13,73,855	28,89,737	17,33,553	19,01,932	...	4,71,227	3,97,619	2,83,585	3,77,623	2,12,36,653
TOTAL RECEIPTS IN INDIA											

## Sundry Accounts.

Percentage from Subscribers to Service Funds on Foreign Service

Interest on Overdrawn Capital of Railway Companies

Interest on advances to Railway Companies charged to Capital

Sundry Items

## RECEIPTS IN ENGLAND:

Secretary of State:

Interest realized from investment of Cash Balance

Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government

Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland

Paper Currency Reserve Investment:

Interest on 2½ per cent. Consolidated Stock

Discount on British Treasury Bills

£

187,858

21,990

463

£

18,750

1,223,382

1,242,032

Total

1,453,343

TOTAL ENGLAND CONVERTED INTO AT Rs. AT £1=Rs.10

1,45,23,432

TOTAL INTEREST RECEIPTS

3,67,60,085



No. 27.—ACCOUNT of the PUBLIC DEBT *India*, bearing INTEREST, the ANNUAL INTEREST thereon; and the INTEREST paid during the Year ended 31st March 1921.

	Amount of Loan, 31st March 1921.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
<b>RUPEE DEBT.</b>				
<b>IMPERIAL DEBT.</b>	R	R	R	R
<i>Loan bearing interest at 6 per cent. :</i>				
Interest on 6 per cent. Loan of 1930 . . . . .	29,85,34,700	1,76,12,082	78,42,405	78,42,405
<i>Loan bearing interest at 5½ per cent. :</i>				
Interest on 5½ per cent. War Bonds 1921 . . . . .	15,89,19,175	87,40,554	1,13,75,227	
Do. do. do. 1922 . . . . .	11,27,95,900	62,03,774	60,63,548	
Do. do. do. 1923 . . . . .	1,65,58,425	9,10,713	8,03,951	
Do. do. do. 1925 . . . . .	3,71,00,000	20,40,538	20,71,679	
Do. do. do. 1928 . . . . .	25,46,18,800	1,40,04,033	1,43,80,642	
				3,47,98,047
<i>Loan bearing interest at 5 per cent. :</i>				
Interest on 5 per cent. War Loan (1929—47) . . . . .	24,27,10,500	1,21,35,525	1,20,34,685	
do. Loan of 1945—55 . . . . .	21,01,41,200	1,05,07,060	1,01,35,200	
				2,24,69,885
<i>Loan bearing interest at 4½ per cent. :</i>				
Loan from Maharaja Holkar for Indore State Railway . . . . .	1,00,00,000	4,50,000	4,50,000	
				4,50,000
<i>Loan bearing interest at 4 per cent. :</i>				
Loan from Maharaja Scindia for State Railway . . . . .	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur . . . . .	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887 . . . . .	38,00,600	1,62,000	2,09,867	
Terminable loan of 1915-16 . . . . .	4,99,86,000	19,99,440	19,24,220	
Conversion Loan of 1916-17 . . . . .	9,90,01,200	39,60,048	39,81,735	
				69,03,822
<i>Loans bearing interest at 3½ per cent.</i>				
Loan of 1842-43 . . . . .	20,94,82,300	73,31,880	82,88,207	
Loan of 1854-55 . . . . .	29,25,58,391	1,02,39,543	1,01,38,730	
Loan of 1865 . . . . .	31,03,71,700	1,19,13,009	1,17,14,987	
Loan of 1879 . . . . .	3,44,52,500	12,05,837	12,75,303	
Loan of 1900-1901 . . . . .	31,44,24,000	1,10,04,840	1,10,34,817	
				4,24,52,014
<i>Loan bearing interest at 3 per cent. :</i>				
Loan of 1896-97 . . . . .	6,55,80,050	19,67,401	19,57,067	
				19,57,067
<i>Paid in India on Loans in course of Discharge :</i>				
5½ per cent. War Bonds 1920 . . . . .	67,82,410	...	73,67,790	
4 per cent. Loan of 1842-43 . . . . .			39	
4 per cent. Cawnpore-Achneyra Railway Debenture Loan . . . . .			—351	
4½ per cent. Loan of 1878 . . . . .			637	
				73,68,115
<i>Miscellaneous—</i>				
Interest on other Temporary Loans . . . . .			3,10,685	
Provision against Depreciation :—				
5 per cent. War Loan, 1929-47 . . . . .	...	41,00,000		
5 per cent. Loan 1915—55 . . . . .	...	32,00,000		
			73,00,000	
Discount on Loans :				
Discount on Treasury Bills . . . . .	...	5,32,25,241		
Discount on other Loans . . . . .	...	2,01,905		
Commission, brokerage, etc. . . . .	...	3,61,564		
			5,37,88,710	
			6,13,99,395	
			70,045	
<i>Deduct—</i> Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance.				6,13,29,350
<b>TOTAL IMPERIAL DEBT</b> . . . . .	...	...		18,65,70,735
<b>PROVINCIAL DEBT.</b>				
Interest on 6½ per cent. Bombay Development Loan . . . . .	9,38,93,300	61,03,094	5,43,657	5,43,657
<b>TOTAL INTEREST ON RUPEE DEBT IN INDIA</b> . . . . .				18,61,14,392
<i>Add—</i> Adjustment of Exchange on Interest on Sterling Railway Debt.				27,71,692
<b>Total India</b> . . . . .				18,88,86,084
<b>Carried over</b> . . . . .				18,88,86,084

No. 27.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1921—*contd.*

	Amount of Loan, 31st March 1921.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
				Rs.
Brought forward				18,88,86,084
<b>STERLING DEBT.</b>	£	£	£	
India 3½ per cent. Stock	89,254,748	3,123,916	3,131,856	
India 3 per cent. Stock	64,829,407	1,941,854	1,905,534	
India 2½ per cent. Stock	11,614,986	290,374	290,915	
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	1,435,650	64,604	64,601	
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	348,605	13,946	13,946	
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	2,701,450	108,058	108,058	
British Government 5 per cent War Loan (1929-47)	20,705,357	1,035,268	1,003,901	
			6,642,939	
Sinking Fund: Payment to His Majesty's Treasury in cancellation of India's liability for £572,655 13s. 10d. British Government 5 per cent. War Loan (1929-47), portion of amount taken over [See foot-note 7) to Account No. 82, page 319]			500,000	
Discount Sinking Fund			(a) 93,449	
			7,234,388	
TOTAL INTEREST ON STERLING DEBT		£	7,234,388	
TOTAL INTEREST ON STERLING DEBT CONVERTED INTO Rs. at £1=Rs. 10				7,23,63,875
				GRAND TOTAL
				26,12,49,959

(a) Includes £87,945 charged to "Interest on Ordinary Debt" and £5,504 charged to "State Railways—Interest on Debt."  
 (b) For division of the total charge between "Interest on Ordinary Debt", "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," see Distribution Statement below.

*Statement showing the Distribution of Charges for Interest.*

	INTEREST ON ORDINARY DEBT.					INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Discount and Miscellaneous charges.	Bombay Development Debt.	TOTAL.	State Railways.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	(c) Rs.	Rs.	Rs.
India, General	...	55,59,501	6,13,29,350	...	6,68,88,850	9,41,54,057	—12,58,614	9,28,95,443
North-West Frontier Province	...	...	...	...	...	...	9,25,348	9,25,348
Madras	...	4,73,198	...	...	4,73,198	...	30,95,957	30,95,957
Bombay	...	15,23,832	...	5,43,657	20,67,489	...	31,17,308	31,17,308
Bengal	...	5,28,239	...	...	5,28,239	...	4,01,632	4,07,032
United Provinces of Agra and Oudh	...	13,79,619	...	...	13,79,619	...	41,28,247	41,28,247
Punjab	...	2,31,353	...	...	2,31,353	...	73,31,465	73,31,465
Burma	...	2,99,564	...	...	2,99,564	...	9,26,338	9,26,338
Bihar and Orissa	...	2,98,565	...	...	2,98,565	...	20,29,353	20,29,353
Central Provinces and Berar	...	4,25,793	...	...	4,25,793	...	13,54,531	13,54,531
Assam	...	82,262	...	...	82,262	...	...	...
Total India	...	1,08,01,455	6,13,29,350	5,43,657	7,26,74,462	9,41,54,057	2,20,57,565	11,62,11,622
England	£ 2,747,711	...	£ 587,945	...	£ 3,335,656	(d) £ 3,774,870	(e) £ 125,862	£ 3,900,732
DITTO CONVERTED INTO Rs. at £ = Rs. 10	Rs. 2,74,77,109	Rs. ...	Rs. 58,79,449	Rs. ...	Rs. 3,33,56,558	Rs. 3,77,48,703	Rs. 12,58,614	Rs. 3,90,07,317
TOTAL	Rs. 2,74,77,109	Rs. 1,08,01,455	Rs. 6,13,29,350	Rs. 5,43,657	Rs. 10,60,31,020	Rs. 13,19,02,760	Rs. 2,33,16,179	Rs. 15,52,18,939

TOTAL R 26,12,49,959

(c) Includes Rs. 9,41,736 on account of Interest on Specific Debt and Rs. 27,71,692 on account of adjustment of Exchange, vide Account No. 53, page 151

(d) Includes £2,062,175 interest at 3·3368 per cent. on a sum of £61,763,978 taken as Capital Outlay in England to 31st March 1921 on State Railways, and £31,250 on account of Interest chargeable against Companies on Advances.

(e) Represents interest at 3·3368 per cent. on £3,769,660 taken as Capital Outlay in England to 31st March 1921 on Irrigation.

B.—Interest.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1921 in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1920.	Amount, 31st March 1921.	Rate of Interest per cent.	Amount of Interest paid during the year.
<i>Special Loans.</i>	Rs.	Rs.	Rs.	Rs.
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	15,820
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,769	6	1,403
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	4,013
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	509
Annuity Fund of Futtah Ullah Khan	40,000	40,000	6	...
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	22,037
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	1,527
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	1,28,16,969	1,24,40,961	6	7,9,562
Bengal and Madras Service Family Pension Fund	7,44,758	8,14,705	5½	40,224
Indian Military Widows' and Orphans' Fund	2,96,725	4,89,135	5½	27,814
<i>Savings Banks.</i>				
Bonus on Post Office Cash Certificates	5,75,31,357	4,77,78,756	...	16,85,230
<i>Bank Accounts.</i>				
Post Office Savings Bank Deposits	21,34,90,404	22,86,36,172	3	62,32,014
State Railway Provident Institutions (Civil)	1,21,567	2,28,239	5½	12,313
Do. do. (Departmental)	4,56,33,128	4,92,94,891	5½	16,69,529
Companies Railway Provident Fund	8,88,77,007	10,06,39,642	5½	59,57,147
Financial Department Provident Fund	1,17,359	1,32,712	5½	6,640
Civil Engineers' Provident Fund (Civil)	54,955	62,665	5½	3,136
Do. do. (Departmental)	3,26,455	3,26,647	5½	9,670
Forest Officers' Provident Fund	1,01,509	71,021	5½	3,605
Police Officers' Provident Fund	35,577	38,218	5½	1,981
Civil Veterinary Department Provident Fund	99,138	1,11,457	5½	5,175
General Provident Fund (Civil)	56,28,977	58,96,587	5½	2,91,111
Do. do. (Departmental)	79,40,276	87,07,807	5½	3,91,935
Other Miscellaneous Provident Fund (Civil)	1,02,395	34,720	5½	2,575
Do. do. (Departmental)	13,623	19,349	5½	1,094
Cemetery Endowment Fund	30,819	32,045	3 and 3½	1,117
Indian Civil Service Annuity Fund	67,598	1,65,251	5½	5,611
Do. do. (Departmental)	6,440	15,956	5½	623
<i>Special Accounts.</i>				
Postal Insurance and Life Annuity Fund	1,59,89,615	1,69,21,669	3½	5,66,485
General Family Pension Fund	50,319	39,395	3	1,266
Hindu Family Annuity Fund	44,867	35,904	3	1,143
Bengal Christian Family Pension Fund	3,871	5,224	3	182
<i>Miscellaneous.</i>				
Post Office Guarantee Fund	14,797	—7,651	5½	—3,884
Telegraph Fine Fund	3,251	3,282	3	96
Interest on Miscellaneous Accounts	...	...	...	19,084
Refunds	...	...	...	3
<b>TOTAL</b>	<b>45,17,02,922</b>	<b>47,45,51,430</b>		<b>1,77,75,841</b>
<b>NORTH-WEST FRONTIER PROVINCE.</b>				
<i>Savings Banks.</i>				
Cemetery Endowment Fund	6,469	6,611	3 and 3½	226
<b>TOTAL</b>	<b>6,469</b>	<b>6,611</b>		<b>226</b>
<b>Carried over</b>	<b>45,17,09,391</b>	<b>47,45,58,041</b>		<b>1,77,76,067</b>

(a) Shown under United Provinces of Agra and Oudh.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*contd.*

	Amount, 1st April 1920	Amount, 31st March 1921.	Rate of Interest per cent	Amount of Interest paid during the year.
	Rs.	Rs.	Rs.	Rs.
Brought forward	45,17,09,391	47,45,58,041		1,77,76,037
<b>MADRAS.</b>				
<i>Service Funds.</i>				
Military-Assistant Surgeons' Fund	3,44,063	3,47,899	5½	19,368
<i>Savings Banks.</i>				
Forest Officers' Provident Fund	24,139	25,569	5½	1,389
Police Officers' Provident Fund	1,05,346	1,11,283	5½	6,012
General Provident Fund	69,96,503	75,70,097	5½	3,79,269
Cemetery Endowment Fund	39,045	43,116	3 and 3½	1,495
Civil Engineers' Provident Fund	1,74,808	1,17,905	5½	7,413
Other Miscellaneous do.	46,459	5,341	5½	2,889
Indian Civil Service Annuity Fund	1,03,837	2,67,352	5½	10,892
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	430
Refunds	...	...	...	659
<b>TOTAL</b>	<b>78,40,360</b>	<b>85,40,625</b>		<b>4,29,516</b>
<b>BOMBAY.</b>				
<i>Special Loans.</i>				
Loans from the late King of Oudh	(a)	(a)	(a)	18,272
Educational Funds	9,11,548	9,11,543	6 and 5	13,203
Charitable Funds				32,150
<i>Service Funds.</i>				
Uncovenanted Service Family Pension, Fund (Widows' Branch)	33,55,440	34,15,612	6	2,10,787
<i>Savings Banks.</i>				
<i>Bank Accounts.</i>				
State Railway Provident Institutions	17,700	19,966	5½	1,040
Forest Officers' Provident Fund	3,893	4,499	5½	225
Police Officers' Provident Fund	26,181	25,180	5½	1,449
General Provident Fund	76,95,255	86,20,696	5½	4,22,070
Cemetery Endowment Fund	80,185	82,400	3 and 3½	2,881
Civil Engineers' Provident Fund	76,111	78,208	5½	3,459
Other Miscellaneous Provident Fund	41,437	66,334	5½	3,736
Indian Civil Service Annuity Fund	1,15,268	2,82,351	5½	11,596
<i>Special Accounts.</i>				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	19,336	28,709	3 and 5½	655
<i>Miscellaneous.</i>				
Miscellaneous Accounts	95,819	1,16,206	...	1,323
Local Fund Pension Fund	...	...	3	3,259
Refunds	...	...	...	161
<b>TOTAL</b>	<b>1,24,41,173</b>	<b>1,36,57,795</b>		<b>7,27,371</b>
<b>BENGAL.</b>				
<i>Savings Banks.</i>				
Civil Engineers' Provident Fund	1,93,518	1,44,569	5½	9,152
Police Officers' Provident Fund	32,028	36,471	5½	1,838
General Provident Fund	68,13,483	78,65,023	5½	3,88,957
Cemetery Endowment Fund	42,195	43,070	5½	1,447
Other Miscellaneous Provident Fund	1,24,041	1,51,891	3 and 3½	8,887
Forest Officers' Provident Fund	13,227	...	5½	61
Indian Civil Service Annuity Fund	1,21,373	2,87,767	5½	11,950
<i>Special Accounts.</i>				
Interest on sums held by Government and repaid to non-enemy nationals.	...	...	...	1,32,491
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	22,356
Refunds	...	...	...	186
<b>TOTAL</b>	<b>73,39,870</b>	<b>85,28,791</b>		<b>5,77,325</b>
Carried over	47,93,30,794	50,52,85,252		1,95,10,579

(a) Shown under United Provinces of Agra and Oudh.

B.—Interest.

L 2

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*contd.*

	Amount, 1st April 1920.	Amount, 31st March 1921.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rs.	Rs.	Rs.	Rs.
Brought forward	47,93,30,794	50,52,85,252		1,95,10,579
UNITED PROVINCES OF AGRA AND OUDH.				
<i>Special Loans.</i>				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,45,19,901	1,45,15,328	6, 5 and 4	5,43,446
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
<i>Savings Banks.</i>				
Police Officers' Provident Fund	12,097	14,690	5½	716
General Provident Fund	65,37,157	72,37,476	5½	3,62,924
Cemetery Endowment Fund	1,11,867	1,16,097	3 and 3½	4,041
Civil Engineers' Provident Fund	52,209	62,111	5½	3,057
Opium Department Provident Fund	6,348	7,177	5½	360
Other Miscellaneous Provident Fund	57,654	68,226	5½	2,800
Forest Officers' Provident Fund	30,441	21,721	5½	1,418
Indian Civil Service Annuity Fund	1,67,235	3,57,052	5½	14,813
TOTAL	2,17,00,969	2,25,99,878		9,75,708
PUNJAB.				
<i>Special Loans.</i>				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	519
<i>Savings Banks.</i>				
Police Officers' Provident Fund	27,313	13,917	5½	3,124
General Provident Fund	52,37,725	57,06,140	5½	2,86,678
Cemetery Endowment Fund	59,015	62,261	3 and 3½	2,173
Civil Engineers' Provident Fund	1,55,225	1,64,360	5½	8,549
Other Miscellaneous Provident Funds	78,610	96,018	5½	4,595
Forest Officers' Provident Fund	45,917	49,161	5½	2,543
Indian Civil Service Annuity Fund	1,04,054	2,58,273	5½	10,327
Miscellaneous Accounts	...	...	...	93
TOTAL	57,18,759	63,60,630		3,18,601
BURMA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	99,478	97,281	5½	4,905
General Provident Fund	39,54,758	42,00,530	5½	1,89,053
Civil Engineers' Provident Fund	87,102	99,509	5½	4,176
Cemetery Endowment Fund	23,665	23,875	3 and 3½	830
Other Miscellaneous Provident Fund	34,345	38,393	5½	2,388
Forest Officers' Provident Fund	1,58,391	1,62,271	5½	8,417
Indian Civil Service Annuity Fund	83,282	2,18,661	5½	5,048
<i>Miscellaneous.</i>				
Miscellaneous Account	...	...	...	9,121
Refunds	...	...	...	32
TOTAL	44,41,021	48,46,610		2,23,970
BIHAR AND ORISSA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	62,663	63,023	5½	3,431
General Provident Fund	35,72,054	39,15,746	5½	1,84,332
Civil Engineers' Provident Fund	2,34,764	2,64,364	5½	13,425
Cemetery Endowment Fund	19,429	19,869	3 and 3½	677
Other Miscellaneous Provident Fund	32,919	43,086	5½	2,320
Forest Officers' Provident Fund	22,742	12,012	5½	600
Indian Civil Service Annuity Fund	80,295	1,87,468	5½	7,641
<i>Miscellaneous.</i>				
Miscellaneous Account	...	...	...	47
Refunds	...	...	...	73
TOTAL	40,30,896	45,05,558		2,22,546
CENTRAL PROVINCES AND BERAR.				
<i>Savings Banks.</i>				
Civil Engineers' Provident Fund	77,719	64,335	5½	3,248
Police Officers' Provident Fund	1,68,462	1,79,264	5½	9,050
General Provident Fund	33,35,431	36,38,832	5½	1,84,398
Cemetery Endowment Fund	16,515	17,241	3 and 3½	603
Forest Officers' Provident Fund	35,494	40,172	5½	2,030
Indian Civil Service Annuity Fund	58,025	1,49,733	5½	6,084
Other Miscellaneous Provident Fund	...	3,339	5½	303
TOTAL	36,91,646	40,92,916		2,05,716
Carried over	51,82,14,085	54,76,90,844		2,14,57,120

(a) Shown under India, General.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*conold.*

	Amount 1st April 1919.	Amount, 31st March 1920.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rs.	Rs.	Rs.	Rs.
Brought forward	51,89,14,085	54,70,90,814		2,14,57,120
ASSAM.				
<i>Savings Banks.</i>				
State Railway Provident Institution	51,802	60,818	5½	3,729
General Provident Fund	14,64,879	16,95,605	5½	84,187
Cemetery Endowment Fund	6,580	6,195	3 and 3½	218
Forest officers' Provident Fund	21,124	12,659	5½	609
Indian Civil Service Annuity Fund	35,477	80,821	5½	3,397
Refunds		...		175
TOTAL	15,79,862	18,56,698		92,315
GRAND TOTAL	52,04,93,947	54,95,47,442		2,15,49,435

### ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SERVICE FUNDS.</b>												
Uncovenanted Service Funds	7,97,562	...	...	2,10,787	...	...	...	...	...	...	...	10,08,349
Bengal and Madras Service Family Pension Fund	40,224	...	...	...	...	...	...	...	...	...	...	40,224
Military Assistant Surgeon's Fund	...	...	19,368	..	...	...	...	...	...	...	...	19,368
Indian Military Widows' and Orphans' Fund	27,814	...	...	...	...	...	...	...	...	...	...	27,814
TOTAL SERVICE FUNDS	8,65,600	...	19,368	2,10,787	...	...	...	...	...	...	...	10,95,755
<b>SAVINGS BANKS</b>												
<i>Bank Accounts.</i>												
Post Office Cash Certificates	16,85,230	...	...	...	...	...	...	...	...	...	...	16,85,230
Post Office Savings Bank	62,32,014	...	...	...	...	...	...	...	...	...	...	62,32,014
State Railway Provident Institutions	16,81,842	...	...	1,040	...	...	...	...	...	...	3,729	16,86,611
Companies Railway Provident Fund	59,57,147	...	...	...	...	...	...	...	...	...	...	59,57,147
Financial Department Provident Fund	6,640	...	...	...	...	...	...	...	...	...	...	6,640
Civil Engineers' Provident Fund	12,806	...	7,413	3,459	9,162	3,067	8,549	4,176	13,425	3,248	...	65,295
Forest Officers' Provident Fund	3,605	...	1,389	225	61	1,413	2,543	8,417	600	2,030	609	20,897
Police Officers' Provident Fund	1,981	...	6,012	1,949	1,838	716	3,124	4,905	3,431	9,050	...	33,006
Opium Department Provident Fund	...	...	...	...	...	360	...	...	...	...	...	360
Civil Veterinary Department Provident Fund	5,175	...	...	...	...	...	...	...	...	...	...	5,175
General Provident Fund	6,83,016	...	3,79,269	4,22,670	3,88,957	3,62,924	2,86,678	1,69,053	1,94,332	1,84,398	84,187	31,75,614
Other Miscellaneous Provident Funds	3,669	...	2,889	3,736	8,887	2,800	4,595	2,388	2,320	303	...	31,587
Cemetery Endowment Fund	1,117	226	1,495	2,881	1,447	4,044	2,173	830	677	603	218	15,711
Indian Civil Service Annuity Fund	6,234	...	10,892	11,596	11,950	14,813	10,327	5,048	7,641	6,084	3,397	87,932
<i>Special Accounts.</i>												
Postal Insurance and Life Annuity Fund	5,66,485	...	...	...	...	...	...	...	...	...	...	5,66,485
Other Special Accounts	2,591	...	...	655	1,32,491	...	...	...	...	...	...	1,35,737
TOTAL SAVINGS BANKS	1,68,49,582	226	4,09,359	4,48,211	5,54,783	3,90,142	3,17,989	2,14,817	2,22,426	2,05,716	92,140	1,97,05,891

B.—Interest.



## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS,

## 1920-21.

## Section C.—Posts and Telegraphs and Mint.

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Posts and Tele- graphs . . . . .	29	Receipts . . . . .	72	...	9,62,00,476	...
" . . . . .	29	Expenditure . . . . .	76	...	...	9,43,66,774
" . . . . .	29A	Details of Indian Postal and Telegraph Department Postage and Message Revenue	77	7,03,41,950	...	...
" . . . . .	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department .	77	2,41,19,498	...	...
" . . . . .	29C	Details of Indo-European Telegraph Depart- ment Message Revenue . . . . .	77	11,50,292	...	...
" . . . . .	29D	Capital Cost of Indian Telegraph Lines . . . . .	78	1,53,54,912	...	...
" . . . . .	29E	Outlay on Construction of Telegraph Lines . . . . .	81	77,96,153	...	...
" . . . . .	29F	Details of Capital Cost of Indo-European Telegraph Lines . . . . .	82	5,53,098	...	...
" . . . . .	29G	Details of Working and Maintenance of Indo-European Telegraph Department . . . . .	84	26,29,510	...	...
Mint . . . . .	30	Receipts and Charges . . . . .	85	...	73,48,084	25,46,201
" . . . . .	31	Statement of Coinage Operations . . . . .	86	...	...	...



No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1921.

	Amount.	Amount.
	Rs.	Rs.
<b>RECEIPTS.</b>		
<b>INDIAN POSTAL AND TELEGRAPH DEPARTMENT.</b>		
Postage and Message Revenue . . . . . (Account No. 29A)	7,03,41,950	—
Miscellaneous Revenue . . . . . (Account No. 29B)	2,41,19,498	—
<b>TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT</b>		<b>9,44,61,448</b>
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT.</b>		
Message Revenue . . . . . (Account No. 29C)	16,28,207	—
Miscellaneous Revenue . . . . .	24,461	—
<b>TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT</b>		<b>16,52,668</b>
<b>TOTAL RECEIPTS IN INDIA</b>		<b>9,61,14,116</b>
<b>RECEIPTS IN ENGLAND.</b>		
	£	
<b>Secretary of State.</b>		
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT.</b>		
Message Revenue . . . . . (Account No. 29C)	—47,792	
Joint Purse Agreement—Net difference between receipts and payments, and on account of Australasian Message Fund . . . . .	197,861	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line . . . . .	150	
	150,219	
<b>Add—Payments in England taken in reduction of Receipts</b>	<b>—141,583</b>	
<b>TOTAL RECEIPTS IN ENGLAND</b>	<b>8,636</b>	
<b>DITTO CONVERTED INTO Rs. AT £1=Rs. 10</b>		<b>86,360</b>
<b>TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT</b>		<b>9,62,00,476</b>

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1921—*contd.*

		Amount.	Amount.
CHARGES.			
Indian Postal and Telegraph Department.		Rs.	Rs.
<b>Control:</b>			
Direction—			
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic)		4,42,012	
Office Establishment . . . . .		2,79,580	
Temporary Establishment . . . . .		14,783	
Allowances . . . . .		2,00,548	
Apparatus and Plant . . . . .		5,496	
Supplies and Services . . . . .		2,576	
Contingencies . . . . .		66,111	
Adjustment for exchange . . . . .		43,128	
		10,54,236	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—			
Postmasters-General, Deputy Postmasters-General, Inspectors General of Railway Mail Service and Sorting, Assistant Postmasters-General, Personal Assistants to Postmasters-General and Inspectors General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors General and Inspectors attached to Offices of Postmasters-General and Inspectors General . . . . .		8,33,918	
Office Establishment . . . . .		10,02,351	
Temporary Establishment . . . . .		56,507	
Allowances . . . . .		3,36,722	
Apparatus and Plant . . . . .		770	
Supplies and Services . . . . .		6,59,630	
Contingencies . . . . .		7,62,813	
		42,52,711	
Circle Offices—Telegraph Engineering—			
Directors, Telegraph Engineering, Personal Assistant to Directors . . . . .		1,35,432	
Office Establishment . . . . .		79,020	
Temporary Establishment . . . . .		10,854	
Allowances . . . . .		29,091	
Apparatus and Plant . . . . .		1,204	
Contingencies . . . . .		8,650	
		2,64,251	
<b>Deduct—</b>			
Portion charged to Telegraph Lines and Buildings . . . . .		(a) 3,98,299	
TOTAL CONTROL, Carried over			51,72,899

(a) See note (a), page 81.

## FINANCE AND REVENUE ACCOUNTS OF THE

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1921—*contd.*

## Office of Account and Audit:

Amount.	Amount.
Rs.	Rs.
	51,72,899
Total Control, Brought forward	
Accountant-General, Deputy and Assistant Accountants-General and Assistant Account officer	2,85,832
Office Establishment	19,85,714
Temporary Establishment	1,37,716
Allowances	1,30,590
Apparatus and Plant	1,756
Supplies and Services	718
Contingencies	84,439

## Deduct—

Portion charged to Telegraph Lines and Buildings	
" " Postal Insurance Fund	
Indo-European Telegraph share of Account Establishment	

## TOTAL OFFICE OF ACCOUNT AND AUDIT

## Presidency and District Offices—Traffic:

Supervision, Postal and Telegraph Traffic and Railway Mail Service—	
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	
Office Establishment	
Temporary Establishment	
Allowances	
Supplies and Services	
Contingencies	

Post Office and sorting and other charges—	
Presidency Postmasters	
Postmasters and Establishments	
Experimental and Temporary Establishments	
Allowances	
Supplies and Services	
Contingencies	

Telegraph Signal Offices—	
Superintendents	
Office Establishment	
Temporary Establishment	
Allowances	
Apparatus and Plant	
Contingencies	
Subsidy to Eastern Associated Cable Companies	
Gratuities and contributions	

## Deduct—

Portion charged to other Departments	
--------------------------------------	--

## TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC

## Total Indian Postal and Telegraph Department, carried over

(a) See note (a), page 81.

Amount.	Amount.
Rs.	Rs.
	51,72,899
2,85,832	
19,85,714	
1,37,716	
1,30,590	
1,756	
718	
84,439	
25,76,765	
(a) 98,739	
96,668	
13,860	
2,09,237	
	23,67,508
8,82,675	
9,51,146	
5,877	
6,45,884	
861	
66,647	
25,52,790	
34,507	
2,92,23,776	
7,30,517	
25,64,834	
8,01,735	
25,48,721	
3,59,04,090	
1,28,711	
83,97,628	
3,81,048	
21,06,423	
11,99,175	
6,30,110	
94,655	
7,013	
1,28,54,784	
8,660	
1,28,46,104	
	5,13,02,004

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH.  
DEPARTMENT of India for the year ended 31st March 1921—*contd.*

	Amount.	Amount.
	Rs.	Rs.
Total Indian Postal and Telegraph Department, Brought forward		5,88,43,391
<b>Stores and Workshops Establishments:</b>		
Superintendents, Assistant Superintendents and Apprentice Superintendents	37,980	
Office Establishment	2,72,456	
Temporary Establishment	...	
Allowances	46,052	
Apparatus and Plant	4,794	
Supplies and Services	61	
Contingencies	10,32,319	
	13,93,602	
<b>Deduct—</b>		
Share of Repairs to Plant and Machinery	2,542	
Portion charged to Capital, Telegraph Lines and Buildings	(a) 1,75,296	
Workshop outturn	(b) 97,326	
Share of workshop contingencies chargeable to Machinery	68,632	
Percentage realized on stores issued to other Departments	1,22,397	
	4,66,193	
<b>TOTAL STORES AND WORKSHOPS ESTABLISHMENTS</b>		9,27,409
<b>Stationery and Printing</b>		(c) 31,46,054
<b>Conveyance of Mails:</b>		
Subsidies for conveyance of Mails	27,08,032	
Road Establishment and charges	36,04,425	
Ferry and Boat Establishment and charges	32,331	
Gratuities to Masters of Ships	8,200	
Railway charges	37,09,564	
Aerial Mail Service between Bombay and Karachi	—10,778	
<b>TOTAL CONVEYANCE OF MAILS</b>		1,00,51,774
<b>Maintenance of Telegraph Lines:</b>		
Superintendents and Assistant Superintendents	3,34,551	
Office Establishment	20,20,203	
Temporary Establishment	23,550	
Allowances	7,65,576	
Rewards to members of line staff	1,095	
Apparatus and Plant	—723	
Contingencies	1,07,652	
Repairs to Lines	12,35,550	
„ to Radios	9,621	
„ to Buildings	2,354	
	44,99,429	
<b>Deduct—</b>		
Portion charged to Telegraph Lines and Buildings	(d) 4,97,039	
„ „ „ other Departments	11,729	
	5,08,767	
<b>TOTAL MAINTENANCE OF TELEGRAPH LINES</b>		39,90,669
<b>Miscellaneous</b>		(e) 11,05,551
<b>Capital Outlay in connection with the Telegraph Service—</b>		
Telegraph Lines	(Account No. 29-D) 77,96,153	
Buildings	( „ „ ) 394	
Apparatus and Plant	( „ „ ) 5,89,280	
Stores and other Suspense Accounts	( „ „ ) 58,82,841	
Deduct—Expenditure in England	93,22,372	
<b>Total Capital Outlay in India</b>		49,46,296
<b>Total Indian Postal and Telegraph Department, Carried over</b>		8,30,11,137

(a) See note (c), page 81.

(b) Charged to Stores, Capital (item Rs. 38,02,975 in Account No. 29-D., page 73).

(c) Includes Rs. 41,813 representing cost of stationery, etc., supplied from Central Stores.

(d) See note (a), page 81.

(e) Includes Rs. 78,697 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes and Rs. 5,869 on account of cost of manufacturing Post card.



### No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT

	Amount.	Amount.
	Rs.	Rs.
<b>Receipts:</b>		
Postage realised in cash . . . . .	13,57,498	
Gross sale of—		
Ordinary stamps . . . . .	6,16,92,441	
Service stamps . . . . .	90,14,460	
From other Postal and Telegraph Administrations . . . . .	2,60,750	
State (bearing) Messages, etc. . . . .	81,40,554	8,04,65,703
<b>Deduct—</b>		
Refund of Postage realised in cash . . . . .	2,684	
Payments to Indo-European Telegraph Department . . . . .	3,99,622	
Net payments made by India in respect of correspondence and parcels exchanged between it and London . . . . .	—3,12,277	
Net payments to Foreign and Colonial Administrations . . . . .	1,02,517	
Payments to other Postal and Telegraph Administrations . . . . .	75,55,763	
Civil Department share of ordinary stamps . . . . .	19,00,800	
Refunds of overcharges and payment of late fees and express charges collected at the office of origin . . . . .	4,74,644	1,01,23,753
<b>NET POSTAGE AND MESSAGE REVENUE</b> . . . . .		7,03,41,950

### No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	Rs.	Rs.
Receipts on account of Money Orders and British Postal Orders . . . . .	1,83,76,585	
Rent of Wires and Instruments leased to Railways and Canals . . . . .	32,95,468	
Rent of Telephones . . . . .	14,66,765	
Fees and other receipts . . . . .	10,63,455	
	2,42,02,273	
<b>Deduct—Refund of fees and other receipts</b> . . . . .	82,775	
<b>TOTAL MISCELLANEOUS REVENUE</b> . . . . .		2,41,19,498

### No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	Rs.	Rs.
Receipts from Indian Postal and Telegraph Department . . . . .	3,99,622	
Cash collections in Gulf Section . . . . .	17,46,743	
" Persian Section . . . . .	—5,18,158	16,28,207
	£	
Receipts in England :		
Secretary of State :		
Message Revenue . . . . .	8,436	
<b>Deduct—</b>		
Payments in respect of Message Revenue . . . . .	56,278	
<b>TOTAL RECEIPTS IN ENGLAND</b> . . . . .	—47,792	
<b>TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10</b> . . . . .		—4,77,915
<b>NET MESSAGE REVENUE</b> . . . . .		11,50,292

No. 29D.—STATEMENT showing the CAPITAL COST of the INDIAN TELEGRAPH LINES, etc.,  
defrayed from the REVENUES of INDIA to end of 1920-21.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL:</b>					
<i>Telegraph Lines:</i>					
Departmental, Railway and Canal	77,69,244	...	77,69,244	10,71,70,059	11,49,39,303
Under Agreement	26,909	...	26,909	43,42,084	43,68,993
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—5,745	—56,745
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	...	...	...	6,01,972	6,01,972
<b>TOTAL TELEGRAPH LINES (ACCOUNT No. 29 E.)</b>	77,96,153	...	77,96,153	11,22,46,631	12,00,42,784
<i>Telegraph Buildings:</i>					
Signal Offices	...	7,33,524	7,33,524	1,17,12,463	1,24,45,987
Radio Offices	394	65,00	65,494	6,53,976	7,19,470
Quarters for Staff	...	1,63,901	1,63,901	1,19,081	2,82,982
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	...	1,08,551	1,08,551	9,22,278	10,30,829
Workshop Buildings	...	15,198	15,198	4,83,420	4,98,618
Buildings in Kashmir	...	...	...	10,606	10,606
<b>TOTAL BUILDINGS</b>	394	10,86,274	10,86,668	1,39,54,124	1,50,40,762
<i>Apparatus and Plant:</i>					
Equipment of Signal Offices	5,37,233	...	5,37,233	79,26,722	84,62,955
Miscellaneous	52,047	...	52,047	6,03,365	6,55,412
<b>TOTAL APPARATUS AND PLANT</b>	5,89,280	...	5,89,280	85,30,087	91,19,367
Payments to Marconi Co.	...	...	...	9,93,040	9,93,040
Payments to Automatic Telephone Co., London.	...	...	...	1,01,952	1,01,952
Stores	38,02,975	...	38,02,975	85,66,453	1,23,69,428
Other Suspense Accounts	20,79,866	...	20,79,866	6,73,509	27,53,375
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Add—Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
<b>TOTAL</b>	58,82,841	...	58,82,841	1,16,54,991	1,75,37,632
<b>TOTAL IMPERIAL</b>	1,42,68,668	10,86,274	1,53,54,942	14,74,80,825	16,23,35,767
<i>Deduct:</i>					
Receipts on Capital Account, etc.	...	...	...	6,66,869	6,66,869
<b>TOTAL CAPITAL, IMPERIAL</b>	1,42,68,668	10,86,274	1,53,54,942	14,68,13,956	16,21,68,898
<b>PROVINCIAL:</b>					
Telegraph Lines	...	...	...	52,370	52,370
Buildings	...	...	...		
Apparatus and Plant	...	...	...		
<b>TOTAL CAPITAL, PROVINCIAL</b>	...	...	...	52,370	52,370
<b>TOTAL</b>	1,42,68,668	10,86,274	1,53,54,942	14,68,66,326	16,22,21,268

(a) Distribution of the total expenditure between India and England is as follows:—

India	Rs.
Adjustment for exchange	34,37,637
	15,03,659
England	49,46,296
	93,22,372
<b>TOTAL</b>	1,42,68,668

No. 29E.—STATEMENT OF Outlay ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1920-21.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
<b>DEPARTMENTAL LINES.</b>			
<b>BURMA CIRCLE.</b>	Rs.	<b>Brought forward</b>	Rs.
<b>Maymyo Division.</b>		<b>DEPARTMENTAL LINES—contd.</b>	8,22,127
Installing a Departmental Telephone Exchange at Magwe	7,798	<b>NORTHERN CIRCLE—contd.</b>	5,47,671
Installing a Departmental Telephone Exchange at Minbu	5,071	<b>Lahore Division.</b>	
<b>TOTAL BURMA CIRCLE</b>	<b>12,869</b>	Erecting a copper wire 300 lbs. per mile from Calcutta to Lahore	61,797
<b>EASTERN CIRCLE.</b>		Erecting an extra 600 lbs. per mile iron wire from Amritsar to Dhariwal	8,149
<b>Calcutta West.</b>			
Erecting two 300 lbs. copper wires from Howrah Cable House to Sibpur Junction Box	1,912	<b>Lucknow Division.</b>	
Erecting two 300 lbs. copper wires from Sibpur Junction Box to Berhampore	3,30,519	Erecting one 200 lbs. per mile copper wire from Agra to Tundla	738
Erecting two 400 lbs. copper wires from Howrah Cable House to Sibpur Junction Box	2,166	Erecting one 600 lbs. per mile copper wire from Karmanasa to Bareilly	1,59,704
Erecting two 400 lbs. copper wires from Sibpur Junction Box to Jharsuguda office	3,01,271	Erecting a copper wire 200 and 300 lbs. per mile from Lucknow to Jhansi	71,361
Erecting a 300 lbs. copper wire from Hooghly Ghat to Gomoh	46,636	Erecting a 300 lbs. per mile iron wire from Allahabad to Mirzapur	6,630
Replacing the existing 300 lbs. per mile iron wire from Kharagpur to Rakha mines	11,149		
Erecting four 200 lbs. per mile copper wires from Hooghly Ghat to Lajabad	—2,332	<b>Rawalpindi Division.</b>	
<b>Calcutta East.</b>		Constructing telegraph line from Murree to Nothiagalli	4,279
Erecting 600 lbs iron wire from Sealdah to Ranaghat	9,510	Constructing telephone from Gupis to Jasin	7,286
Erecting two 400 lbs. per mile copper wires from Calcutta Telegraph office to Calcutta Bank Cable House	1,137	Constructing two copper wires from Golra to Kohat Exchange	80,650
Erecting one 30 lbs. per mile copper wire from Kankurgachi to Hooghly Bridge	12,246	<b>TOTAL NORTHERN CIRCLE</b>	<b>9,48,265</b>
Erecting two 30 lbs. per mile copper wire from Calcutta Telegraph office to Calcutta Bank Cable House	947		
Erecting four 200 lbs. per mile copper wires from Sealdah B Cabin to Hooghly Ghat	—39	<b>SOUTHERN CIRCLE.</b>	
<b>Patna Division.</b>		<b>Trichinopoly Division.</b>	
Erecting a 300 lbs. per mile copper wire from Gomoh to Karmanasha	94,136	Erecting two extra wires from Shonanur to Calicut	3,602
<b>TOTAL EASTERN CIRCLE</b>	<b>8,09,258</b>		
<b>NORTHERN CIRCLE.</b>		<b>Madras Division.</b>	
<b>Delhi Division.</b>		Erecting one 200 lbs. per mile copper wire from Vizapatnam to Bezwada	97,084
Erecting one 150 lbs. per mile copper wire from Ludhiana to Rajpura	18,320	Erecting one 200 lbs. per mile copper wire to Nanpada	34,972
Erecting 300 lbs. copper wire from Bareilly to Saharanpur	83,869	Erecting two 200 lbs. per mile copper wire from Nanpada to Bheampore	55,411
Erecting 300 lbs. copper wire from Saharanpur to Rajpur	28,722	Erecting one copper wire 200 lbs. per mile from Madras Central office to Bezwada N. crossing	94,598
Laying underground cable in Mussoorie	34,511		
Laying additional underground cable in Delhi from Northern Exchange to Kingsway	74,535	<b>TOTAL SOUTHERN CIRCLE</b>	<b>2,85,667</b>
Laying additional steel armoured cable in Simla	2,55,782	<b>Carried over</b>	<b>20,56,059</b>
<b>Karachi Division.</b>			
Laying additional 600 lbs. steel iron wire armoured cable in Dalbandin	43,932		
<b>Carried over</b>	<b>5,47,671</b>		
	<b>8,22,127</b>		



No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY and CANAL, ETC.) LINES, constructed during the year 1920-21—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
Brought forward	Rs. 20,56,059	Brought forward	Rs. 55,37,713
<b>DEPARTMENTAL LINES—<i>contd.</i></b>		<b>RAILWAY LINES.</b>	
<b>WESTERN CIRCLE.</b>		<b>EASTERN CIRCLE.</b>	
<b>Nagpur Division.</b>		<b>Calcutta East Division.</b>	
Erecting one 450 lbs. iron wire from Nagpur to Raipur	4,843	Erection of a copper wire 200 lbs. per mile for East Indian Railway from Naihati to Hooghly Bridge.	1,552
Erecting two 200 lbs. copper wires from Bhusawal to Nagpur	14,566		
Erecting 450 lbs. iron wire from Jabulpore to Sangor	—4,465	<b>Calcutta West Division.</b>	
Erecting 300 lbs. per mile copper wire from Bina to Jhansi	55,898	Construction of a tele. line with one wire from Amda to Jamda	610
Erecting a copper wire 300 lbs. per mile from Bhusawal to Bina	1,37,937	Constructing a tele. line with one wire from Rairangpur to Sulapet	9,512
Erecting two 400 lbs. per mile copper wire from Nagpur to Jharsaguda	3,58,867	Erecting two copper wires from Burdwan to Ansoni	46,761
<b>Ajmer Division.</b>		Erecting two copper wires from Bandel to Hooghly Ghat	1,587
Erecting a 200 lbs. copper wire from Ahmedabad to Rajkot	51,032	Erecting two copper wires from Kharagpur to Adra	63,786
Erecting two copper wires 300 lbs. per mile from Surat to Dohad Co. Junction	2,07,193	Erecting two copper wires from Panagar to Ansoni	27,040
Erecting two copper wires 300 lbs. per mile from Dohad to Agra Idgah	4,27,796		
Erecting a copper wire 400 lbs. per mile from Dohad to Agra	2,03,303	<b>Dacca Division.</b>	
Constructing a line of B. C. Posts from Surat to Ahmedabad and Broach	38,887	Erecting an extra wire from Mymensingh to Bhairab	—25,449
<b>Bombay Division.</b>		<b>Shillong Division.</b>	
Erecting 600 lbs. wire from Bombay to Belgaum	12,142	Constructing a telephone line from Behubar to Nagingimera	680
Erecting wires from Bombay to Bhusawal	1,53,679		
Erecting two copper wires 300 lbs. per mile from Bombay to Surat	1,89,489	<b>TOTAL EASTERN CIRCLE</b>	<b>1,26,088</b>
Erection of a copper wire 400 lbs. per mile from Surat to Dohad	70,739		
Erecting a copper wire 400 lbs. per mile from Bombay to Surat	81,651	<b>NORTHERN CIRCLE.</b>	
Constructing a line of B. C. Posts from Bombay to Surat for Ahmedabad Trunk	19,740	<b>Karachi Division.</b>	
Erecting 600 lbs. per mile iron wire from Kuria to Deolali	33,028	Erecting two copper wires 200 lbs. from Quetta to Sibi	—2,799
Erecting two wires 300 lbs. copper wire from Bombay to Surat for Broach Trunk	—913	Construction of a telephone line from Jacobabad to Larkhana	43,324
<b>TOTAL WESTERN CIRCLE</b>	<b>20,00,022</b>	Erecting two copper wires 200 lbs. from Karachi to Kotri	—6,506
<b>TOTAL DEPARTMENTAL LINES</b>	<b>40,65,081</b>		
<b>COMBINED OFFICE LINES.</b>		<b>Delhi Division.</b>	
Combined Office Lines, Burma Circle	49,314	Erecting two 200 lbs. per mile copper wire from Agra Cantonment Railway Station to Delhi Railway Station	88,144
Do. do., Eastern "	4,179		
Do. do., Northern "	10,441	<b>Lahore Division.</b>	
Do. do., Southern "	26,812	Erecting two copper wires 200 lbs. from Lahore to Samasata	—528
Do. do., Western "	9,800		
<b>TOTAL COMBINED OFFICE LINES</b>	<b>(a) 1,00,546</b>	<b>Lucknow Division.</b>	
<b>DEPARTMENTAL LINES including COMBINED OFFICE LINES</b>	<b>41,65,627</b>	Erecting two copper wires 200 lbs. from Allahabad to Cheoki	4,766
Other Items	18,92,107	Erecting an iron wire from Gonda to Rurhwal	5,201
<b>TOTAL</b>	<b>55,57,734</b>	Erecting an extra wire from Gorakhpur to Gonda	15,6-8
Add—Share of Establishment	(b) 8,33,661	<b>TOTAL NORTHERN CIRCLE</b>	<b>1,47,380</b>
" Store contingencies	(c) 1,46,318	Carried over	2,73,468
<b>TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES</b>	<b>65,37,713</b>		<b>65,37,713</b>
Carried over	65,37,713		

(a) Includes Rs. 23,291 (cash Rs. 19,130 and stores Rs. 4,161) on account of Guaranteed Combined Office Lines.

(b) See note (a), page 81.

(c) " (c) " 81.

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1920-21—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	Rs.		Rs.
	65,37,713		65,37,713
Brought forward	2,73,468	Brought forward	6,61,854
<b>RAILWAY LINES—<i>contd.</i></b>			62,989
<b>SOUTHERN CIRCLE.</b>		<b>RAILWAY LINES—<i>contd.</i></b>	
<b>Trichinopoly Division.</b>		<b>WESTERN CIRCLE—<i>contd.</i></b>	
Erecting two 200 lbs. per mile copper wires from St. Thomas Mount Railway Station to Tanjore Railway Station	1,38,874	<b>Bombay Division.</b>	
		Erecting two copper wires from Colaba to Virar	3,840
<b>Madras Division.</b>		<b>TOTAL WESTERN CIRCLE</b>	66,829
Erecting two 200 lbs. per mile copper wires from Madras Beach to St. Thomas Mount	6,887	<b>TOTAL</b>	7,28,683
Constructing a Telegraph line from Kazipet Railway Station to Tandur Railway Station	36,051	Other items	3,20,119
Erecting 6 Telephone connections from Headquarters to Lala Guda	3,981	Add—Share of Establishment	(a) 1,57,321
		„ Store contingencies	(c) 28,613
<b>Bangalore Division.</b>		<b>TOTAL RAILWAY LINES</b>	12,34,786
Constructing a Telegraph line from Ferekare to Yedahalli Tramway	8,135	<b>CANAL LINES.</b>	
Constructing a Telegraph line from Shivoglu to Arasah	13,417	<b>NORTHERN CIRCLE.</b>	
Erecting an extra wire from Bangalore City Railway Station to Gurtakal Railway Station	37,566	<b>Delhi Division.</b>	
Erecting a through wire from Bangalore to Baringpet	14,848	Erecting a 300 lbs. iron wire from Shamli to Muzaffarnagar	3,167
Constructing a Telegraph line from Chikgyar to Chitaldrug	7,171	<b>Lahore Division.</b>	
<b>TOTAL SOUTHERN CIRCLE</b>	2,66,930	Dismantling and erecting telephone lines along Lower Bari Doab Canal	—329
<b>BURMA CIRCLE.</b>		<b>Karachi Division.</b>	
<b>Mandalay Division.</b>		Erecting a telephone line from Adurtakio to Fhikarpore	6,502
Erecting telegraph line of A. B. Posts from Alon to Saingbyin	20,094	<b>Lucknow Division.</b>	
<b>Maymyo Division.</b>		Erection of a line of X. Y. post from Dhandraul to Silhat	4,365
Erecting Telegraph line of A. B. Post from Tahapalai to Namtu	32,453	Erecting 300 lbs. per mile iron wire from Karman to Dungia	2,515
Erection of two Telegraph wires from Aungban to Hetre	14,095	Construction of a X. Y. posts from Kalhenda to to Goband	4,043
Erecting two copper wires from Pyintaza to Tongoo.	48,451	<b>TOTAL NORTHERN CIRCLE</b>	20,263
<b>Rangoon Division.</b>		<b>WESTERN CIRCLE.</b>	
Erecting a block wire from Shanywajyi to Tamigion	6,363	<b>Bombay Division.</b>	
<b>TOTAL BURMA CIRCLE</b>	1,21,456	Erecting two telephone connections from Kopargoan to Brahmanagan	2,019
<b>WESTERN CIRCLE.</b>		<b>Nagpur Division.</b>	
<b>Ajmer Division.</b>		Extending Waingunga canal system	—82
Constructing a line from Jumleg to Junwala	10,681	Extending Tundla canal system	—3,130
Do. from Botad to Dhonauka	14,901	Erecting telephone line from Mahandi Tundla canal.	1,252
Constructing a Telegraph line from Savarkundla to Dungar Mahawa	—245	<b>TOTAL WESTERN CIRCLE</b>	89
<b>Nagpur Division.</b>		<b>TOTAL</b>	20,352
Erecting two copper wires from Bhusawal to Badnera	—856	Other items	—57
Do. Do. from D. ngangarh to Bilaspur	35,940	Add—Share of Establishment	(a) 3,044
Alteration to Railway Exchange system at Bhusawal	2,588	„ Store contingencies	(c) 365
	62,989	<b>TOTAL CANAL LINES</b>	23,704
Carried over	6,61,854	<b>GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES</b>	(b) 77,96,153
	65,37,713		

(a) Share of Establishment, Departmental Lines including Radio and Combined Office Lines 8,33,161  
 Ditto Railway Lines 1,57,321  
 Ditto Canal Lines 3,044  
 9,94,026

(b) Includes Rs 26,909 on account of Lines under Agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines 1,46,818  
 Ditto Railway Lines 28,613  
 Ditto Canal Lines 365  
 1,75,296

No. 29F.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES ETC., defrayed from the REVENUES of INDIA to end of 1920-21.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Persian Gulf Section :</b>					
Telegraph Lines . . . . .	56,491	...	56,491	26,74,551	27,31,042
Jask Wireless . . . . .	...	...	...	17,830	17,830
Telegraph Cables . . . . .	...	...	...	85,47,316	85,47,316
	56,491	...	56,491	1,12,39,097	1,12,96,188
<i>Telegraph Buildings:</i>					
Signal Offices including Radio Offices . . . . .	5,182	...	5,182	3,90,684	8,95,866
Quarters for Staff . . . . .	4,004	...	4,004	63,095	67,099
Cable Houses and Tanks . . . . .	50,380	...	50,380	12,365	62,745
Store Houses . . . . .	1,643	...	1,643	51,278	52,921
	61,209	...	61,209	10,17,422	10,78,631
<i>Apparatus and Plant—</i>					
Equipment of signal offices . . . . .	...	...	...	13,997	13,997
Miscellaneous . . . . .	16,900	...	16,900	54,594	71,494
Radio offices . . . . .	1,003	...	1,003	1,02,065	1,03,068
	17,903	...	17,903	1,70,656	1,88,559
Telegraph Cable Steamer "Patrik Stewart" . . . . .	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges . . . . .	...	...	...	1,13,420	1,13,420
Stores . . . . .	4,99,048	...	4,99,048	14,12,518	19,11,566
Other Suspense Accounts . . . . .	45,785	...	45,785	—5,44,057	—4,98,272
Exchange on expenditure in England prior to '887-88 . . . . .	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900 . . . . .	...	...	...	418	418
	5,44,833	...	5,44,833	13,41,897	18,80,730
<i>Deduct—</i>					
Receipts on Capital Account . . . . .	...	...	...	56,006	56,006
<b>TOTAL PERSIAN GULF SECTION</b>	6,80,436	...	6,80,436	1,37,13,666	1,43,94,102
<b>Persian Section:</b>					
Telegraph Lines . . . . .	—18,908	...	—18,908	43,02,303	42,83,400
Repayment of loan in England on account of reconstruction of Arabistan Line . . . . .	5,809	...	5,809	37,950	43,759
	—13,099	...	—13,099	43,40,258	43,27,150
<i>Deduct—</i> Contribution from British Exchequer on account of reconstruction of Arabistan Line and Rebat Seistan Line . . . . .	1,743	...	1,743	2,20,245	2,21,988
<i>Ditto—</i> Amount written off by a system of amortization on account of the cost of Telegraph Lines in Persia which will be unrepresented by property after the termination of the agreement in 1945 ( <i>vide</i> Account No. 29-G.) . . . . .	1,00,000	...	1,00,000	...	1,00,000
	—1,14,842	...	—1,14,842	41,20,013	40,05,171
<i>Telegraph Buildings:</i>					
Signal Offices . . . . .	...	...	...	89,027	89,027
Quarters for Staff . . . . .	...	...	...	2,58,250	2,58,250
Store Houses . . . . .	...	...	...	694	694
	...	...	...	3,47,971	3,47,971
<i>Apparatus and Plant—</i>					
Miscellaneous . . . . .	1,109	...	1,109	6,710	7,819
Other Suspense Accounts . . . . .	—13,605	...	—13,605	16,807	3,202
Subsidies and Political Charges . . . . .	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88 . . . . .	...	...	...	21,560	21,560
	—13,605	...	—13,605	1,09,285	95,680
<i>Deduct—</i> Receipts on Capital Account . . . . .	...	...	...	4,100	4,100
<b>TOTAL PERSIAN SECTION</b>	—1,27,338	...	—1,27,338	45,79,879	44,52,541
<b>TURKISH LINE</b>	...	...	...	1,63,990	1,63,990
<b>TOTAL CAPITAL EXPENDITURE</b>	(a) 5,53,098	...	5,53,098	1,84,57,535	1,90,10,633

(a) Distribution of the total expenditure between India and England is as follows:—

India	Rs.
Adjustment for exchange . . . . .	—1,25,952
	94,376
England . . . . .	—31,576
	5,84,674
<b>TOTAL</b>	5,53,098

# No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

	General Charges.	Line Main- tenance.	Cable Main- tenance.	Signalling.	TOTAL.
<b>Persian Gulf Section :</b>					
London Office, including Constantinople Office . . . . .	Rs. 9,983	Rs. ...	Rs. ...	Rs. ...	Rs. 9,983
<i>Gazetted Officers :</i>					
Direction and Divisional Supervision—Engineering . . . . .	1,05,268	39,167	...	...	1,44,435
Stores, Workshop and Electrician . . . . .	13,160	...	66,911	15,743	95,844
Traffic Office . . . . .	...	...	...	21,549	21,549
<i>Office Establishments :</i>					
Direction . . . . .	19,331	...	...	...	19,331
Divisional and Circle Office . . . . .	...	800	...	...	800
Account and Audit (including Check Office) . . . . .	9,000	...	...	20,066	29,066
Stores, Workshops, Electrician and Cable Steamer . . . . .	9,518	...	...	...	9,518
Medical and Radio Office . . . . .	8,557	...	...	1,840	10,397
<i>Subordinates :</i>					
Engine drivers, Boatmen, Native doctors and establish- ment for Telegraph Gazettes . . . . .	...	...	...	4,167	4,167
Telegraph Masters, Signallers, etc. . . . .	...	...	...	2,87,485	2,87,485
Cable and cable Steamer Establishments . . . . .	...	...	45,429	...	45,429
Line and Signal Office Establishment . . . . .	...	33,838	...	18,973	52,811
Local Escorts Establishment . . . . .	...	9,149	...	...	9,149
Temporary Establishment . . . . .	...	2,801	497	9,960	13,258
Total Salaries . . . . .	1,74,817	85,755	1,12,867	3,79,783	7,53,222
Furlough Allowances, etc., paid in England . . . . .	37,608	...	...	...	37,608
Allowances for other localities . . . . .	21,980	23,523	15,021	1,70,185	2,36,109
Travelling Allowances . . . . .	8,397	6,673	2,735	21,823	39,628
Total Salaries and Establishment . . . . .	2,42,802	1,21,351	1,30,623	5,71,791	10,66,567
Deduct—Portion charged to Works . . . . .	3,631	3,630	...	...	7,261
Net charge to Revenue . . . . .	2,39,171	1,17,721	1,30,623	5,71,791	10,59,306
Apparatus and Plant . . . . .	...	...	...	10,581	10,581
Payments to Postal Department for working combined offices . . . . .	...	...	...	11,029	11,029
Stationery and Printing . . . . .	24,674	...	...	...	24,674
Repairs to Lines, Buildings and Cables, etc. . . . .	...	44,103	33,828	47,319	1,25,250
Coal and other Stores for Cable Steamer, including repairs, etc. . . . .	...	...	47,783	...	47,783
Provision for Crew . . . . .	...	...	35,215	...	35,215
Store-keeping . . . . .	11,454	...	...	...	11,454
Office Contingencies . . . . .	14,082	26,454	9,101	1,32,727	(a) 1,82,367
Rental—Robot to Nok-kondi Line . . . . .	7,304	...	...	...	7,304
Repairs to Harbour frontage and pier . . . . .	...	...	400	...	400
Passage Money to England . . . . .	...	...	327	...	327
Total . . . . .	2,96,685	1,88,278	2,57,280	7,73,447	15,15,690
Subsidies to Chiefs . . . . .	31,284	...	...	...	31,284
TOTAL . . . . .	3,27,969	1,88,278	2,57,280	7,73,447	15,46,974
Add—Loss by exchange . . . . .	—1,55,139	...	...	...	—1,55,139
Total Persian Gulf Section . . . . .	1,72,830	1,88,278	2,57,280	7,73,447	13,91,835
<b>Persian Section :</b>					
London Office . . . . .	4,367	...	...	...	4,367
<i>Gazetted Officers :</i>					
Direction and Divisional Supervision—Engineering . . . . .	1,12,911	9,807	...	...	1,22,718
Medical Officers . . . . .	20,261	...	...	...	20,261
Stores, Workshop and Electrician . . . . .	...	...	...	...	...
<i>Office Establishments :</i>					
Direction . . . . .	12,584	...	...	...	12,584
Divisional and Circle Office . . . . .	...	606	...	...	606
Account and Audit (including Check Office) . . . . .	4,500	...	...	...	4,500
Stores, Workshops, Electrician and Cable Steamer . . . . .	22	...	...	...	22
Medical and Radio Office . . . . .	4,436	...	...	...	4,436
Carried over . . . . .	1,59,081	10,413	...	...	1,69,494
	1,72,830	1,88,278	2,57,280	7,73,447	13,91,835

(a) Includes Rs. 377 representing cost of Stationery, etc., supplied from Central Stores.

C.—Posts and Telegraphs.

**No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN  
TELEGRAPH DEPARTMENT—contd.**

	General Charges.	Line Maintenance.	Cable Main- tenance.	Signalling.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	1,72,830	1,88,278	2,57,280	7,73,447	13,91,835
<b>PERSIAN SECTION—contd.</b>	1,59,081	10,413	...	...	1,69,494
<i>Subordinates :</i>					
Workshop Foremen and Instrument Testor . . . . .	...	...	...	4,800	4,800
Inspectors . . . . .	...	14,244	...	...	14,244
Telegraph Masters, Signallers, etc. . . . .	...	15,888	...	1,48,298	1,64,186
Line and Signal Office Establishment . . . . .	...	31,324	...	8,312	39,636
Temporary Establishment . . . . .	...	1,954	...	21,767	23,661
<b>Total Salaries</b> . . . . .	1,59,081	73,823	...	1,83,117	4,16,021
Furlough Allowances, etc., paid in England . . . . .	10,774	...	...	...	10,774
Allowances for other localities . . . . .	97,470	69,609	...	2,30,425	3,97,504
Travelling Allowances . . . . .	22,590	66,413	...	26,322	1,15,325
<b>Total Salaries and Establishment</b> . . . . .	2,89,915	2,09,845	...	4,39,864	9,39,624
<i>Deduct—</i> Portion charged to Works . . . . .	2,527	2,528	...	...	5,055
" " " other Departments . . . . .	...	21,487	...	2,535	24,022
<b>Net charge to Revenue</b> . . . . .	2,87,388	1,85,830	...	4,37,329	9,10,547
Apparatus and Plant . . . . .	—2,552	893	...	8,743	7,084
Stationery and Printing . . . . .	20,832	...	...	...	20,832
Repairs to Lines and Buildings . . . . .	18,654	68,837	...	31,198	1,18,689
Office Contingencies . . . . .	12,357	19,595	...	58,125	90,077
Store-keeping . . . . .	900	...	...	...	900
Passage money to England . . . . .	1,200	...	...	...	1,200
Rental—Central Persia Telegraph line . . . . .	56,286	...	...	...	56,286
Recoupment to officers for losses through highway robbery . . . . .	—1,961	...	...	...	—1,961
Payment of Jask Royalty . . . . .	10,909	...	...	...	10,909
Rewards for passing examinations in languages . . . . .	217	...	...	...	217
Contribution towards maintenance of a Recreation Institute at Tehran . . . . .	...	...	...	...	...
Amount written off by from Capital Account ( <i>vide</i> Account No. 29 F) . . . . .	1,00,000	...	...	400	400
<b>TOTAL</b> . . . . .	5,04,230	2,75,155	...	5,35,795	13,15,180
Adjustment for exchange . . . . .	—77,569	...	...	64	—77,505
<b>Total Persian Section</b> . . . . .	4,26,661	2,75,155	...	5,35,859	12,37,675
<b>Grand Total</b> . . . . .	5,99,491	4,63,433	2,57,280	13,09,306	26,29,510
Charged in England . . . . .	62,732	...	...	400	63,132
<b>Outlay in India</b> . . . . .	5,36,759	4,63,433	2,57,280	13,08,906	25,66,378

**C.—Posts and Telegraphs.**

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1921.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS.	Rs.	Rs.	Rs.	
Percentage chargeable on the coinage of new rupees . . . . .	10,44,840	3,38,751	13,83,591	
Fees for coining Dollars, etc. . . . .	...	4,84,906	4,84,916	
Other Gain on Silver Coinage Operations . . . . .	88,131	91,491	1,79,622	
Profit on circulation of Nickel coins . . . . .	...	49,05,237	49,05,257	
Profit on circulation of Bronze and Copper coins . . . . .	14,086	...	14,086	
Assay fees . . . . .	2,091	39,146	41,237	
Miscellaneous Receipts . . . . .	1,92,846	1,45,676	3,37,922	
TOTAL INDIA . . . . .	13,41,994	60,01,640	73,46,634	
TOTAL RECEIPTS UNDER THE HEAD "MINT" IN INDIA Rs. £				73,46,634
RECEIPTS IN ENGLAND— Secretary of State— Proceeds of sale of Indian coins sent Home for assay . . . . .			145	
DITTO CONVERTED INTO Rs. at £1=Rs. 10 . . . . .				1,450
TOTAL RECEIPTS UNDER THE HEAD "MINT" Rs				73,48,084
	Calcutta.	Bombay.	TOTAL.	
CHARGES.	Rs.	Rs.	Rs.	
ESTABLISHMENT AND CONTINGENCIES :—				
Direction and Establishment . . . . .	(a)91,141	1,02,476	1,93,617	
Bullion Establishment . . . . .	23,777	57,280	81,053	
Operative Establishment . . . . .	(a)9,02,549	3,21,581	6,24,130	
Assay Establishment . . . . .	45,135	(a)54,080	99,215	
Office expenses and miscellaneous . . . . .	1,05,810	1,18,432	2,24,242	
LOSS ON COINAGE :—				
Loss of weight in coining Silver . . . . .	32,407	23,782	56,189	
Loss on recoinage old Coins . . . . .	1,32,823	56,056	1,89,479	
Cost of Copper alloy . . . . .	23,729	14,513	38,242	
Value of Copper, Tin Nickel, etc., for contingent purposes, etc. . . . .	8,039	2,056	10,095	
Loss on withdrawal of Light Sovereigns . . . . .	7,408	..	7,408	
PURCHASE OF LOCAL STORES :—				
Purchase of Local Stores . . . . .	1,52,053	2,13,473	3,65,526	
Purchase of Gold and Silver for Medals . . . . .	...	10,597	10,597	
TOTAL INDIA . . . . .	9,24,871	9,74,932	18,99,803	
TOTAL CHARGES UNDER THE HEAD "MINT" IN INDIA Rs.				18,99,803
	Secretary of State.	High Commissioner for India.	TOTAL.	
CHARGES IN ENGLAND—	£	£	£	
Cost of assay of Indian coins and miscellaneous expenditure . . . . .	334	...	334	
Stores for India . . . . .	35,265	29,036	64,301	
Miscellaneous . . . . .	...	5	5	
TOTAL CHARGES IN ENGLAND . . . . .	35,519	29,041	64,640	
DITTO CONVERTED INTO Rs. at £1=Rs. 10 . . . . .				6,46,598
TOTAL CHARGES UNDER THE HEAD "MINT" Rs.				25,46,201
	Calcutta.	Bombay.	TOTAL.	
Charges on account of the Mint falling under other Heads of Service, viz. :—	Rs.	Rs.	Rs.	
Pensions and Gratuities to Mint Servants . . . . .	15,310	8,530	23,870	
Value of Stationery supplied . . . . .	6,809	640	7,449	
Value of Printing executed by Government Press . . . . .	3,702	211	3,913	
Note.—This does not include Absentee and Pension Allowances in England.	25,851	9,381	35,232	
Estimated value of Mint Buildings, Plant, etc., on 31st March 1921	51,14,179	33,98,916	85,13,095	

(a) Includes Exchange Compensation Allowance.

C.—Mint.

No. 31.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS, during the Year 1920-21.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rs.		Rs.		Rs.
<b>SILVER.</b>						
Rupees . . . . .	14,400,000	1,41,00,000	19,730,039	1,97,20,039	34,130,039	3,41,20,039
Half Rupees . . . . .	...	...	...	...	...	...
Quarter Rupees . . . . .	...	...	...	...	...	...
Straits Dollars 500 fine . . . . .	...	...	10,000,121	(b) 78,43,871	10,000,121	78,45,871
Do. 50 Cents, 500 fine . . . . .	...	...	6,479,464	(b) 25,55,026	6,479,464	25,55,026
Ceylon 50 do. 550 fine . . . . .	...	...	800,010	(b) 2,40,141	800,010	2,40,141
Do. 25 do. 550 fine . . . . .	...	...	1,600,011	(b) 2,40,139	1,600,011	2,40,139
Do. 10 do. 550 fine . . . . .	...	...	3,059,181	(b) 1,84,147	3,059,181	1,84,147
<b>NICKEL.</b>						
Eight anna . . . . .	...	...	1,000,000	5,00,000	1,000,000	5,00,000
Four anna . . . . .	12,793,700	31,98,425	1,665,559	4,16,390	14,459,259	36,14,815
Two anna . . . . .	6,648,000	8,31,000	...	...	6,648,000	8,31,000
One anna . . . . .	...	...	9,264,000	5,79,000	9,264,000	5,79,000
Ceylon 5 Cents . . . . .	..	...	6,000,000	3,00,000	6,000,000	3,00,000
Straits 5 Cents . . . . .	16,000,000	(a)	4,000,000	(a)	20,000,000	(a)
<b>BRONZE.</b>						
Single Pice . . . . .	82,368,000	12,87,000	...	...	82,368,000	12,87,000
Half-Pice . . . . .	4,492,800	35,100	...	...	4,492,800	35,100
Pie-Pieces . . . . .	39,878,400	2,07,700	...	...	39,878,400	2,07,700
Straits 1 Cent . . . . .	40,570,000	(a)	...	...	40,570,000	(a)
<b>COPPER.</b>						
Ceylon Cents . . . . .	2,000,000	20,000	...	...	2,000,000	20,000
	219,150,900	1,99,79,225	63,598,385	3,25,90,753	282,749,285	5,25,69,978

(a) Nominal value not stated on account of fluctuations in exchange.

(b) These figures represent outturn value of the dollars and Cents in standard tolas.

C.—Mint,

GOVERNMENT OF INDIA.  
FINANCE AND REVENUE ACCOUNTS.

1920-21.

Section D—Civil Departments.

Revenue, Rs. 3,55,57,236. Expenditure, Rs. 44,90,21,028.

MAJOR HEADS.	No. of Accounts.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
General Administration .	32	Expenditure . . . . .	89	...	...	4,83,35,243
" .	32A	Details of Charges under Secretariats . .	90	1,31,99,158	...	...
" .	32B	" " Tour Charges . .	91	12,03,821	...	...
" .	32C	Net Receipts in the Paper Currency Department . . . . .	92	1,43,52,209	...	...
Law and Justice .	33	Receipts . . . . .	93	...	1,86,15,888	...
" .	33A	Expenditure . . . . .	94	...	...	8,22,28,204
" .	33B	Details of Charges under High Courts, etc. .	95	64,88,816	...	...
" .	33C	" " Civil and Sessions Courts . .	95	3,01,42,781	...	...
" .	33D	" " Criminal Courts . .	95	2,38,30,972	...	...
" .	33E	" " Jails . . . . .	96	2,14,44,428	...	...
" .	33F	" " Convict Charges . .	96	34,77,351	...	...
Police . . . .	34	Receipts . . . . .	96	...	36,82,650	...
" . . . .	34A	Expenditure . . . . .	97	...	...	12,02,38,707
Ports and Pilotage .	35	Receipts . . . . .	98	...	24,76,700	...
" . . . .	35A	Expenditure . . . . .	98	...	...	40,75,450
Education . . .	36	Receipts . . . . .	100	...	54,00,899	...
" . . . .	36A	Expenditure . . . . .	100	...	...	7,75,05,973
Ecclesiastical . .	37	Expenditure . . . . .	101	...	...	25,37,877
Medical . . . .	38	Receipts . . . . .	102	...	23,04,101	...
" . . . .	38A	Expenditure . . . . .	102	...	...	2,50,16,579
Sanitation . . .	38B	Receipts . . . . .	103	...	11,21,524	...
" . . . .	38C	Expenditure . . . . .	103	...	...	1,26,11,698
Political . . . .	39	Expenditure . . . . .	104	...	...	3,46,16,457
Agriculture . . .	40	Receipts . . . . .	105	...	26,05,001	...
" . . . .	40A	Expenditure . . . . .	105	...	...	1,68,96,539
Scientific and Miscellaneous Departments .	40B	Receipts . . . . .	105	...	48,50,473	...
" . . . .	40C	Expenditure . . . . .	107	...	...	1,49,58,402
" . . . .	40D	Details of Survey Charges . . . . .	107	33,18,383	...	...
				TOTAL .	3,55,57,236	44,90,21,028

D.—Civil Departments.



# No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1921.

	India General.		North-West Frontier Province.		Madras.		Bombay.		Bengal.		United Provinces of Agra and Oudh.		Punjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.		Total.		GRAND TOTAL.	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Salary of Governor-General	2,73,003																									
Salaries of Governors																										
" of Lieutenant-Governors																										
" of Chief Commissioners																										
" of Commissioner in Sind, including Salary, Establishments, etc.																										
Staff and Household Charges																										
Expenditure from Contract Allowance																										
Executive Council																										
Ministers																										
Legislative Council																										
Military Secretaries																										
Public Works Secretary																										
Secretaries: Salaries, Establishments, etc.																										
Tour Expenses (as per Details in Account No. 32A)																										
Salaries, Establishments, and Contingencies (as per Details in Account No. 32B)																										
Board of Revenue																										
Financial Commissioner																										
Inspector General of Stamps, Registration and Excise, etc.																										
Commissioners: Salaries, Establishments, etc.																										
Salaries, Establishments, and Contingencies of:																										
Auditor General, Accountants General, etc.																										
Paper Currency Department (vide Account No. 32C)																										
Allowances to Presidency Banks																										
General Establishment of Local Funds (including Wards Establishment)																										
Director of Land Records and Agriculture																										
TOTAL CHARGES IN INDIA	1,09,93,702	4,36,513	32,10,339	12,79,733	33,53,856	31,02,310	27,81,852	29,19,779	2,77,403	14,85,841	3,73,16,433	91,51,367	44,20,723	1,84,63,941	53,40,207	63,04,772	18,79,635	7,50,246	60,653	57,173	3,73,16,433	91,51,367	44,20,723	1,84,63,941	53,40,207	63,04,772

CHARGES IN ENGLAND :	State.	Commissioner.	TOTAL.
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and officers of the Secretary of State in Council of India including Officers of the Store Department and of the Department for Indian Students, etc.	308,066	...	308,066
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)	14,956	51,671	51,671
Auditor and Assistants, under the Government of India Act, s. 27	27,889	40,122	40,122
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, etc.	2,273	8,622	8,622
Expenditure in connection with the Department for Indian Students, allowances to Advisers at Universities, etc.	1,033	...	1,033
Law Charges	59,084	...	59,084
Bank of England and Bank of Ireland for management of debt	1,228	...	1,228
Postage to India	16,911	618	17,529
Telegrams to India	409	170	579
National Health Insurance and National Unemployment Insurance.	109	...	109
Additions to India Office Buildings	20,872	209	27,081
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India, and petty charges	...	10,650	10,650
Additions to India Store Depot Buildings	...	21,070	21,000
Purchase of Lease of 42 and 44 Grosvenor Gardens	...	3,907	3,907
Alteration to 43 and 44 Grosvenor Gardens to fit them for officers, furnishing, etc.	...	...	5,000
Passage and Outfit Allowance of Lord Reading as Governor-General	1,500	...	1,500
Passage and Outfit Allowance of the Governor of Bihar and Orissa	712	...	712
Outfit allowance and Advance of pay to the President of the Legislative Assembly	518	...	518
Allowance for linen, etc., at Government House, Assam	2,043	...	2,043
Portraits of His Majesty the King Emperor and Her Majesty the Queen, etc.	3,646	4,653	8,329
Trade Commissioner's Office in London in connection with the Commerce and Industry Department	3,849	...	3,849
Books and Newspapers supplied to India, not invoiced as Stores	383	...	383
Expenditure in connection with the Reforms Bill	612	...	612
Expenditure in connection with the Penco Conference	1,797	...	1,797
Expenditure in connection with the International Labour Conferences at Washington and Genoa	578	...	578
Expenditure in connection with the Report of the Committee to enquire into the disturbances in the Punjab	847	...	847
Expenditure in connection with the League of Nations Assembly at Geneva	900	...	900
Advances to Civil Officers studying Law	2,201	...	2,201
Miscellaneous expenditure	...	1,904	1,904
Motor cars for Government use in India	485,240	137,986	623,226
Stores for India:	317,254	161,305	478,619
Currency Notes, etc.	...	...	...
TOTAL CHARGES IN ENGLAND	802,500	299,391	1,101,881
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10			1,10,18,801
TOTAL GENERAL ADMINISTRATION CHARGES			4,83,35,212

(a) Includes Rs. 28,401 on account of Salaries, Establishments etc., of the Chief Commissioners, Delhi Province and Ajmer-Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS : SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1921.

		Rs.	Rs.
<b>INDIA, GENERAL.</b>			
Secretariats :			
Legislative Department . . . . .		5,15,339	
Finance Department (Ordinary) . . . . .		7,06,364	
Do. do. (Military) . . . . .		3,45,151	
Home Department . . . . .		9,62,511	
Foreign and Political Department . . . . .		10,61,205	
Revenue and Agricultural Department . . . . .		3,21,050	
Commerce and Industry Department . . . . .		6,34,587	
Education Department . . . . .		3,71,155	
Translator's Department . . . . .		6,839	
Officer in charge of the Records of the Government of India . . . . .		85,279	
Board of Industries and Munitions . . . . .		5,19,574	
			55,31,620
<b>NORTH-WEST FRONTIER PROVINCE.</b>			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges . . . . .			1,93,475
<b>MADRAS.</b>			
Secretaries to Government :			
Chief Secretariat . . . . .		2,74,592	
Translator's Department . . . . .		68,913	
Revenue Department . . . . .		2,29,787	
Local, Municipal, Educational and Legislative Departments . . . . .		1,72,206	
Home Department . . . . .		1,39,512	
Reforms Department . . . . .		1,87,051	
Charges common to all Departments . . . . .		8,195	
			10,69,403
<b>BOMBAY.</b>			
Secretaries to Government :			
Political, Secret, etc., Departments . . . . .		3,70,957	
Revenue and Financial Departments . . . . .		3,60,843	
Separate Department . . . . .		83,855	
Translator's Department . . . . .		76,910	
General, Educational, Marine, and Ecclesiastical Departments . . . . .		2,12,755	
Secretariat Record Office . . . . .		33,43	
Legal Department . . . . .		47,206	
			13,51,739
<b>BENGAL.</b>			
Secretaries to Government :			
Political, Appointment and Judicial Departments . . . . .		3,31,023	
Revenue Department . . . . .		1,47,231	
General Department . . . . .		1,36,726	
Financial and Municipal Departments . . . . .		2,08,420	
Marine Department . . . . .		8,485	
Translator's Department . . . . .		24,280	
Librarian's Department . . . . .		10,339	
Allowance and Contingent Charges . . . . .		(a) 2,19,276	
			10,81,566
<b>UNITED PROVINCES OF AGRA AND OUDH.</b>			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges . . . . .			9,01,242
<b>PUNJAB.</b>			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges . . . . .			9,91,023
<b>BURMA.</b>			
Secretaries to Government :			
Public Department . . . . .		7,25,536	
Legal Department . . . . .		99,225	
Translator's Department . . . . .		34,855	
			8,59,610
<b>BIHAR AND ORISSA.</b>			
Secretaries to Government :			
Political, Appointment and Judicial Departments . . . . .		1,03,408	
Revenue and General Departments . . . . .		1,04,255	
Financial and Municipal Departments . . . . .		1,74,016	
Translator's Department . . . . .		17,566	
Reforms Department . . . . .		1,43,642	
Allowance and Contingent charges . . . . .		(a) 1,21,733	
			7,24,619
<b>CENTRAL PROVINCES</b>			
Secretaries to the Chief Commissioner :			
Salaries, Establishment, and Contingent Charges—			
General Department . . . . .		4,69,875	
Oriental Translator . . . . .		6,315	
			4,76,190
<b>ASSAM.</b>			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges . . . . .			2,75,363
<b>TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32</b>			<b>1,31,99,158</b>

(a) Charges common to Several Departments.

## No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1921.

	India. General.	N.-W. Frontier Province.	Mad- ras.	Bom- bay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Bihar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and Re- pairs of Camp Equip- ment, etc.	27,605	3,284	16,149	2,272	9,705	19,437	6,924	3,028	4,728	5,788	1,927	1,00,273
Railway freight on tents, heavy goods, horses, etc.	16,243	1,134	1,760	4,212	2,824	1,514	2,989	118	1,182	2,305	269	34,545
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	108	...	4,066	1,076	9,031	9,946	533	604	...	367	819	26,550
Reserved accommoda- tion for members of the families of the Governor General and Governors	...	...	160	...	...	...	...	...	...	...	...	160
Cart and coolie hire on tour	...	5,720	11,083	4,842	5,169	8,343	9,434	1,404	8,461	4,520	1,450	60,426
Cart and coolie hire during transfer, between Government Houses	17,176	402	8,501	16,285	2,674	660	1,003	2,740	...	534	...	50,068
Saddle horses and car- riages on tour	11,838	...	...	...	2,639	1,819	256	6	...	...	1,643	18,201
Payments and presents for services rendered on tour	30,230	687	3,872	1,980	2,899	1,966	1,169	690	448	385	1,998	46,354
Railway fares and car- riage of household while on tour	20,477	12	4,846	13,499	2,515	780	2,634	258	...	464	791	46,289
Railway fares and car- riage of household while in transit be- tween Government Houses	...	...	4,223	9,711	4,385	2,165	2,714	459	...	85	...	23,742
Keep of Elephants	...	...	...	...	...	...	2,080	...	...	1,908	...	3,988
Miscellaneous	...	3,180	...	...	...	...	...	...	12	...	81	3,273
	1,23,707	14,419	54,750	53,877	41,841	46,640	29,769	9,302	14,831	16,351	8,381	4,13,868
Special Trains and Steamers and haulage of saloon carriages.	2,07,860	2,695	49,301	3,41,725	33,151	74,309	21,975	16,783	31,259	6,642	4,262	7,89,953
TOTAL TOUR EXPEN- SES AS IN ACCOUNT No. 32.	3,31,567	17,114	1,04,051	3,95,602	74,992	1,20,940	51,744	26,085	46,090	22,993	12,643	12,03,821

No. 32C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the year ended 31st March 1921.

RECEIPTS.				Rs.	Rs.
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of sections 19 and 22, of Act II as amended by a series of Acts ending with Act XXI of 1920—See Account No. 26, page 62				£5,15,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of sections 19 and 22 of Act II of 1910 as amended by a series of Acts ending with Act XXI of 1920 (£1,242,032-11-11)				1,24,20,326	
Value of Old Currency Notes no longer in circulation				41,320	
Miscellaneous Receipts				1,16,378	
TOTAL RECEIPTS					2,10,95,444
Note.—Amount of Securities held on the 31st March 1921 was as follows:—					
		Amount.		Cost Price.	
		£	s. d.	Rs.	Rs.
<i>In England.</i>					
British Treasury Bills		8,166,000	0 0	8,318,385 19 4	8,46,60,000
<i>In India.</i>					
3½ per cent.		...		8,15,95,000	8,00,00,000
3 "		...		2,01,86,600	1,99,99,916
Indian Treasury Bills		...		61,26,00,960	58,67,16,000
TOTAL		8,166,000	0 0	8,318,385 19 4	76,41,99,806
CHARGES.					
<i>Charges in the Department—</i>					
Salaries and Establishment Charges				14,16,139	
Travelling Allowances				61,041	
Purchase of Stationery				262	
House, Lighting, Police and Water Rates				35,205	
Postage, Stamps and Service Telegrams				62,208	
Cost of Chests, Bags, and Locks				16,833	
Dead Stock (Cost of Office Furniture, etc.)				10,762	
Freight on Note Forms, etc., paid in India				14	
Charges for Remittances				79,231	
Contingencies				1,68,010	
<i>Charges in other Departments—</i>					
As in Account No. 32				18,79,635	
Pensions and Gratuities				36,998	
Cost of Note Forms received from England, including freight				47,58,271	
Value of Stationery supplied				13,028	
Value of Printing executed by Government Press				20,821	
Repairs of Buildings and other Public Works Charges connected with the Department				34,777	
Refund of value of Old Currency Notes				705	
TOTAL CHARGES				48,61,600	
NET PROFIT IN 1920-21					1,43,52,209

No. 33.—ACCOUNT OF RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1921.

	India, General	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Durma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Courts of Law:</i>												
Sale-proceeds of Unclaimed and Escheated Property.	25,201	1,470	31,237	77,413	2,88,735	66,203	48,169	51,824	15,231	25,063	16,148	6,46,730
Court Fees realized in Cash . . . . .	2,050	2,312	50,838	66,037	1,09,736	2,61,342	3,524	4,610	24,172	39,407	6,331	5,70,389
General Fees, Fines and Forfeitures . . . . .	1,02,591	2,29,462	9,57,105	7,92,948	8,20,511	5,52,361	4,98,919	7,10,447	2,37,100	2,12,774	1,19,308	5,32,986
Pledership Examination Fees . . . . .	...	...	10,306	1,860	38,656	15,249	...	...	12,105	...	4,024	77,200
Miscellaneous Fees and Fines:												
Record Room Receipts . . . . .	9,695	7,433	...	62,994	6,720	6,857	1,18,599	1,857	7	8,017	...	2,22,209
Other Receipts . . . . .	1,402	3,051	19,227	5,624	2,00,333	32	45,011	2,955	8,133	29,715	1,357	3,16,920
Miscellaneous . . . . .	74	...	47,401	56,370	36,222	21,901	6,338	613	45,797	4,319	1,642	2,21,177
TOTAL COURTS OF LAW . . . . .	1,42,445	2,13,738	11,16,114	10,63,776	14,95,913	9,23,948	7,20,590	7,72,306	3,10,515	3,19,355	1,48,980	72,87,611
<i>Jails:</i>												
Sale-proceeds of Jail Manufactures . . . . .	36,485	52,720	7,93,433	3,81,001	15,03,708	5,86,278	4,58,603	2,96,485	7,41,646	2,00,095	1,20,923	51,72,185
Convict Receipts at Port Blair . . . . .	8,83,567	...	...	...	...	...	...	...	...	...	...	8,83,567
Hire of Convicts . . . . .	1,293	327	19	37,785	...	...	47,488	15,276	393	18,098	18,396	1,39,047
Other Jail Receipts . . . . .	3,853	4,720	9,902	29,113	6,273	9,833	17,691	25,258	18,579	7,526	722	1,33,178
TOTAL JAILS . . . . .	9,25,203	57,567	8,03,354	4,48,799	15,09,981	5,96,116	5,23,785	3,37,019	7,60,618	2,25,719	1,40,916	63,25,277
TOTAL RECEIPTS UNDER LAW AND JUSTICE . . . . .	10,67,649	3,01,505	19,19,468	15,12,575	30,05,894	15,20,064	13,44,375	11,09,325	11,01,163	5,45,074	2,98,796	1,36,15,888

## No. 33A.—ACCOUNT OF CHARGES UNDER LAW AND JUSTICE FOR THE YEAR ENDED 31st MARCH 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Courts of Law:</i>												
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	12,74,403	8,90,232	16,34,747	7,68,377	7,16,307	...	6,94,552	...	...	59,78,638
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	...	5,10,178	...	...	...	5,10,178
Judicial Commissioner	5,076	69,134	...	2,50,450	...	2,63,327	...	1,24,354	...	3,14,007	...	16,28,348
Law Officers	12,372	19,719	3,31,884	6,13,032	8,15,930	3,62,665	3,98,607	1,99,656	2,26,547	1,50,206	97,782	32,08,420
Administrator General	...	...	21,570	21,881	1,30,813	2,57,9	3,300	2,503	...	...	...	1,94,640
Civil and Sessions Courts (as per details in Account No. 33D)	2,65,918	2,93,896	61,30,453	33,27,631	66,68,117	48,06,543	24,40,076	11,19,491	20,91,220	23,83,402	4,12,764	3,61,42,781
Criminal Courts (as per details in Account No. 33E)	2,48,616	5,24,033	33,47,767	15,59,459	32,85,312	32,21,872	26,15,048	36,79,150	21,47,320	18,43,492	8,28,003	2,38,30,972
Coroner's Court	...	...	...	10,560	8,364	...	...	...	...	...	...	18,804
Presidency Magistrate's Court	...	...	94,152	1,60,921	1,82,623	...	...	...	...	...	...	4,37,726
Courts of Small Causes	42,199	...	1,68,076	3,77,488	3,13,199	1,11,137	58,929	77,505	...	1,11,151	...	12,79,804
Pendency Examination Charges	...	...	3,633	1,628	11,872	12,671	...	...	6,380	...	16	36,098
Refunds	7,959	17,122	1,37,978	49,671	67,283	78,881	92,630	71,411	43,077	39,288	7,219	6,12,749
TOTAL COURTS OF LAW	5,82,140	9,57,741	1,20,02,776	75,62,831	1,31,27,460	96,59,412	63,55,007	57,86,251	52,08,096	47,21,546	18,65,814	6,72,79,157
<i>Jails:</i>												
Jails (as per details in Account No. 33F)	2,61,680	4,13,672	28,01,193	29,99,903	39,01,163	33,72,486	24,43,157	18,11,310	20,15,851	10,12,014	4,14,664	2,14,41,428
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	34,77,551	...	...	...	3,552	...	...	...	...	...	...	34,77,551
Refunds	...	...	31	271	...	183	...	259	200	139	...	4,507
TOTAL JAILS	37,39,031	4,13,672	28,01,229	29,97,177	39,04,715	33,72,669	24,43,226	18,11,569	20,16,051	10,12,153	4,14,664	2,40,23,486
TOTAL CHARGES IN INDIA	43,21,171	13,11,716	1,48,04,005	1,05,09,039	1,70,32,175	1,30,32,091	97,98,223	75,97,860	72,21,147	57,38,699	17,00,478	9,22,05,453
CHARGES IN ENGLAND.												
Expenditure in connection with the Indian Jails Committee												
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	...	...	...	...	...	...	...	...	...	...	...	...
Sundry items	...	...	...	...	...	...	...	...	...	...	...	...
Stores for India	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ENGLAND CONVERTED INTO Rs. at £1 = Rs. 10	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES UNDER LAW AND JUSTICE	...	...	...	...	...	...	...	...	...	...	...	22,551
												9,22,28,201

## No. 33B.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1921.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges	5,96,288	3,97,264	7,39,718	4,17,909	4,16,160	2,11,710	2,56,744	31,36,183
Exchange Compensation Allowance	2,001	172	2,304	...	1,416	487	...	6,650
Appellate Branch: Salaries, Establishments and Contingencies	6,76,114	1,69,735	4,73,661	3,30,378	2,98,443	1,04,535	3,37,808	33,41,541
Original Branch: Salaries, Establishments and Contingencies	...	3,18,369	4,14,661	...	...	1,93,116	...	4,412
Payments to Officers of other Provinces	...	4,412	...	...	...	...	...	...
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT NO. 33A.	12,74,403	8,90,252	16,31,747	7,68,377	7,16,307	5,10,178	6,94,552	61,88,816

## No. 33C.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs	1,43,640	1,30,973	20,41,198	14,49,865	29,73,841	19,46,149	11,33,212	6,49,492	8,89,367	11,72,767	1,40,930	1,27,21,461
Exchange Compensation Allowance	...	...	...	581	...	...	...	...	...	618	65	1,214
Establishment	52,245	59,197	14,05,511	14,67,755	16,16,995	18,00,752	3,59,487	1,87,136	6,01,022	5,16,158	1,35,879	82,07,163
Ditto Judicial Record	2,206	7,185	...	...	...	...	2,49,852	...	...	...	...	2,59,243
Service of Processes	40,123	63,060	20,61,033	4,15,596	11,33,250	7,53,565	3,82,034	2,03,003	2,89,777	3,59,032	75,471	58,29,299
Travelling Allowances	3,361	13,428	49,203	85,470	62,892	54,198	63,337	15,279	22,946	30,226	12,081	4,03,221
House rent and other Allowances	7,311	3,393	2,24,186	3,871	55,200	598	16,204	10,456	21,474	1,00,483	645	4,43,835
Diet and Road-Money to Witnesses and accused persons	65	...	73,040	66,804	85,959	87,779	...	29,566	15,337	12,612	13,075	3,84,327
Service Postage and Telegrams	1,682	5,814	45,383	30,565	...	36,488	53,466	2,711	11,090	21,193	2,352	2,19,784
Rents, Rates and Taxes	107	6	57,020	6,837	25,508	7,785	5,125	937	12,790	2,771	1,598	1,20,490
Remuneration to copyists	...	...	23,261	...	4,15,894	...	...	4,003	1,66,514	...	18,715	6,28,390
Other Contingent Charges	5,410	13,275	1,47,562	41,525	2,59,569	1,13,229	1,27,329	16,375	60,901	67,512	11,953	8,63,173
Payments to Officers of other Provinces	9,464	...	...	46,724	...	...	...	...	...	...	...	56,188
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT NO. 33A.	2,65,918	2,96,836	61,30,453	36,27,631	66,68,117	48,06,843	24,40,076	11,19,491	20,91,220	22,83,402	4,12,764	3,01,42,781

## No. 33D.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (a) of Salaries of Magistrates and Deputy Commissioners	55,675	60,516	...	3,00,000	5,20,229	6,18,226	3,99,296	5,39,292	2,34,368	2,58,399	1,71,893	31,57,894
Part (a) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc.	39,721	1,36,475	3,76,578	5,70,000	11,48,812	10,73,745	5,04,387	8,59,192	3,36,214	5,57,055	3,03,921	64,06,100
Exchange Compensation Allowance	...	...	...	...	...	...	79	112	...	814	759	1,764
Salaries of City and Railway Magistrates, etc.	6,032	...	...	1,00,454	...	8,807	...	...	...	...	...	1,15,293
Establishments	70,874	1,47,041	2,73,159	1,93,283	7,69,473	8,90,109	6,50,074	6,93,354	5,01,446	5,21,429	1,85,544	48,95,786
Travelling and other Allowances	26,716	49,514	1,20,548	1,37,704	2,96,337	1,36,232	3,73,190	2,84,674	1,98,999	1,85,735	52,539	18,62,218
Diet and Road Money to Witnesses and accused persons	15,570	30,837	1,58,493	1,86,220	1,16,103	2,01,655	3,71,055	7,56,531	77,234	1,33,721	44,290	20,92,572
Service of Processes	...	...	...	...	21,507	...	...	3,09,109	99,558	31,143	37,153	4,98,370
Service Postage and Telegrams	4,227	32,108	19,873	41,912	55,387	75,828	1,35,503	42,358	26,674	40,992	441	4,75,303
Rents, Rates and Taxes	392	24	1,933	3,891	20,268	1,546	4,893	1,714	12,205	3,745	86	68,714
Remuneration to copyists	...	...	...	...	72,576	...	...	40,289	68,106	...	24,374	2,05,345
Other Contingent Charges	28,532	68,388	69,516	25,992	2,64,617	2,15,724	2,95,703	1,37,525	92,515	1,10,459	7,103	12,20,064
Payments to Officers of other Provinces	887	...	...	...	...	...	...	...	...	...	...	887
Add—30 per cent. of the charges of District Administration transferred from Land Revenue	...	...	28,24,667	...	...	...	...	...	...	...	...	28,24,667
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT NO. 33A.	2,48,616	5,21,933	38,47,767	15,59,459	32,55,312	32,21,872	26,45,018	36,79,150	21,47,320	18,13,492	8,28,003	2,38,30,972

(a) The remaining part is charged under "Land Revenue—Charges of District Administration."

D.—Civil Departments.



No. 33E.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1921.

	India. General.	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.	Rs.
Inspection and General Superintendence . . .	...	...	52,514	56,000	74,972	71,390	10,015	1,07,239	67,232	67,495	...	5,40,757
Prisidencv Jails . . .	...	...	2,56,642	1,13,670	2,55,452	...	...	...	...	...	...	6,01,584
Central Jails . . .	...	...	10,89,193	6,11,601	7,00,000	10,62,382	9,47,148	7,85,598	5,12,785	1,70,390	...	6,74,771
District Jails . . .	2,04,117	3,38,038	2,50,771	9,00,002	1,19,711	15,00,140	10,74,503	5,02,086	5,38,705	2,77,010	2,00,32	70,7,013
Juvenile Jails . . .	...	...	...	...	1,01,57	22,529	...	...	...	...	...	1,27,721
Subsidiary Jails . . .	35,416	44,032	1,69,722	93,707	3,07,928	1,55,119	1,49,129	2,12,168	1,11,581	37,419	50,32	1,09,741
Convict Camps . . .	...	...	...	4,76,157	...	...	...	...	...	...	...	4,76,157
School of Industry, criminal tribes etc. . .	...	...	...	2,22,433	...	69,030	74,301	...	...	...	...	3,0,735
Charges for Moving Prisoners . . .	4,291	9,052	49,650	1,00,788	66,674	62,891	73,591	46,713	23,009	7,470	9,192	4,57,43
Payments to Officers of other Provinces . . .	...	...	...	2,600	...	...	...	...	...	...	...	2,600
Jail Manufactures . . .	17,853	22,880	6,83,397	3,76,687	12,71,30	3,74,433	81,107	1,51,000	5,89,396	1,52,221	53,88	37,7,519
<b>TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33A.</b>	<b>2,61,680</b>	<b>4,13,972</b>	<b>18,01,193</b>	<b>29,96,903</b>	<b>39,01,163</b>	<b>33,72,186</b>	<b>24,13,167</b>	<b>15,11,310</b>	<b>20,16,251</b>	<b>10,12,011</b>	<b>1,11,551</b>	<b>2,14,11,133</b>

(a) Includes Exchange Compensation Allowance.

No. 33F.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1921.

	INDIA, GENERAL.											Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	...	...	...	...	...	...	...	...	...	...	...	1,70,553
Police Establishment	...	...	...	...	...	...	...	...	...	...	...	2,00,031
Medical, Commissariat, and other Establishments	...	...	...	...	...	...	...	...	...	...	...	2,16,526
Ecclesiastical Establishment, Chaplain	...	...	...	...	...	...	...	...	...	...	...	1,840
Commissariat Supplies	...	...	...	...	...	...	...	...	...	...	...	11,88,012
Stores, Clothing, Tools, etc.	...	...	...	...	...	...	...	...	...	...	...	2,07,761
Passage Money, Freight, etc.	...	...	...	...	...	...	...	...	...	...	...	24,297
Subsistence money to convicts	...	...	...	...	...	...	...	...	...	...	...	91,211
Miscellaneous Contingencies	...	...	...	...	...	...	...	...	...	...	...	12,572
Charges in connection with the Mail Steamer "S. S. Maharaja"	...	...	...	...	...	...	...	...	...	...	...	12,28,49
Payment on account of other Provinces	...	...	...	...	...	...	...	...	...	...	...	3,661
<b>TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCT. No. 33A</b>												<b>54,77,351</b>

No. 34.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds . . .	...	...	609	...	3,837	...	...	...	...	...	...	4,146
Receipts on account of Police supplied to Public Departments, Private Companies and Persons . . .	23,582	4,219	1,52,121	...	17,908	63,399	1,78,316	93,403	22,376	8,510	12,863	5,76,761
Recoveries on account of Presidency Police . . .	...	...	97,159	1,14,675	2,97,659	...	...	...	...	...	...	5,09,493
Contribution for Railway Police (a) . . .	12,03,170	...	...	...	...	...	...	...	...	...	...	12,03,476
Recoveries on account of Village Police . . .	...	...	...	...	108	...	...	...	...	...	...	108
Cash Receipts under the Arms Act . . .	908	...	1,433	16	625	268	2,187	35,555	290	...	40	41,320
Fees, Fines, and Forfeitures	29,323	9,796	4,03,147	54,189	22,409	71,688	59,212	2,28,192	29,095	10	8,255	9,18,643
Contributions for Pensions	10,370	...	6,364	...	...	3,682	1,873	17,502	14	861	...	30,216
Miscellaneous . . .	7,879	2,417	27,523	55,714	23,977	49,611	71,937	35,491	12,899	8,942	90,786	3,87,181
<b>TOTAL POLICE RECEIPTS</b>	<b>12,80,538</b>	<b>16,432</b>	<b>6,91,361</b>	<b>2,24,891</b>	<b>3,66,523</b>	<b>1,88,646</b>	<b>3,13,085</b>	<b>4,05,211</b>	<b>61,694</b>	<b>18,322</b>	<b>1,11,914</b>	<b>30,82,650</b>

(a) See note (a), page 97.

## No. 34A.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police . . . . .	...	...	9,19,039	20,36,642	28,57,529	...	...	...	...	...	...	58,13,240
Provincial Superintending Officers of the District Police . . . . .	...	78,081	2,85,869	3,07,096	4,11,871	2,42,821	2,45,040	3,03,755	2,02,980	1,55,336	67,861	23,05,710
District Executive Force: District Superintendents and Assistants . . . . .	2,06,940	1,24,412	6,34,862	6,89,355	7,07,690	8,88,372	5,73,995	9,94,558	3,74,635	3,41,846	1,44,858	56,91,523
Exchange Compensation Allowance . . . . .	...	...	741	790	...	363	481	534	2,893	624	...	6,426
Payments to Officers of other Provinces . . . . .	10,908	...	...	1,49,701	...	...	...	...	...	...	...	1,60,689
Inspectors, Constables, etc. . . . .	17,68,453	14,53,983	70,88,265	81,00,385	56,78,306	83,34,152	53,34,938	52,81,512	37,34,665	30,52,992	8,79,536	5,06,57,277
Police Hospitals—Estab- lishments and other Charges . . . . .	1,883	...	99,417	16,475	63,969	73,981	...	...	38,623	29,812	16,730	3,40,395
Police Training Schools . . . . .	...	...	2,02,039	1,19,421	2,65,609	1,22,351	...	83,226	1,46,657	78,876	25,793	10,43,035
Reclamation of Criminal Tribes . . . . .	...	...	...	...	...	...	2,18,893	...	...	...	...	2,18,893
Office and other Estab- lishments . . . . .	66,358	...	2,54,339	3,50,418	4,64,926	3,37,535	...	3,42,253	1,21,085	1,39,848	46,022	21,22,784
Clothing . . . . .	92,309	51,723	7,04,071	3,65,638	3,79,764	3,07,571	1,33,979	2,60,585	1,47,281	99,041	38,394	25,80,586
Arms, Accoutrements, and Ordnance Stores . . . . .	4,421	3,904	78,287	48,653	72,481	38,215	67,811	74,852	20,687	65,469	7,081	4,61,868
Rewards . . . . .	14,363	11,577	92,509	80,436	82,536	94,030	46,212	1,72,128	17,657	29,580	5,400	6,46,758
Rents, Rates and Taxes . . . . .	33,221	3,597	2,56,930	78,018	2,45,209	13,724	27,922	1,37,723	70,799	14,055	12,507	8,93,714
Service Postage and Tele- grams . . . . .	22,717	24,942	1,36,913	1,46,547	(b)	64,687	1,51,171	57,711	69,825	34,825	15,116	7,14,454
Travelling and Tour Charges . . . . .	1,41,316	1,58,709	16,00,633	15,93,125	15,82,802	10,49,051	8,67,737	9,00,528	5,94,552	4,86,754	2,04,223	91,79,430
House-rent and other Allowances . . . . .	3,01,039	4,23,515	1,43,019	2,28,382	2,16,663	4,74,477	3,66,606	5,39,605	31,204	5,72,054	12,048	43,08,662
Petty Construction and Repairs . . . . .	11,670	48,587	1,25,763	69,075	2,56,569	1,18,309	1,10,531	93,403	1,47,063	24,173	52,006	10,57,689
Purchase, hire, etc., of Steamers and Boats . . . . .	...	...	...	2,504	72,196	...	...	5,234	1,100	...	7,326	88,360
Compensation for Dearness of Provisions . . . . .	73,816	96,871	...	1,601	4,45,713	48,228	1,26,585	...	2,16,217	...	9,712	10,18,743
Miscellaneous . . . . .	1,03,506	51,751	3,26,937	3,28,937	7,06,547	3,00,113	1,34,567	2,76,923	1,82,575	1,03,768	46,663	26,30,286
Less amount recoverable from Local Funds, etc. . . . .	1,97,422	...	...	2,26,674	3,919	...	...	...	...	...	...	4,28,015
<b>TOTAL DISTRICT EXECU- TIVE FORCE . . . . .</b>	<b>₹ 26,60,161</b>	<b>24,53,571</b>	<b>1,27,44,731</b>	<b>1,20,92,687</b>	<b>1,13,56,151</b>	<b>1,22,71,162</b>	<b>81,59,435</b>	<b>92,21,374</b>	<b>59,06,553</b>	<b>50,23,717</b>	<b>15,23,415</b>	<b>8,34,12,957</b>
Village Police . . . . .	...	...	26,26,400	9,18,037	...	31,56,080	...	5,709	32,419	...	2,004	67,47,655
Special Police . . . . .	...	17,18,514	...	8,62,57	4,49,399	...	1,93,683	31,98,118	2,26,840	...	13,14,396	1,29,03,607
Railway Police (a) . . . . .	2,31,070	86,211	6,18,861	8,94,377	7,76,741	7,24,885	6,86,802	2,46,953	2,94,823	3,30,634	17,948	42,09,805
Criminal Investigation Department . . . . .	7,85,548	91,715	2,51,342	5,09,549	6,95,394	3,28,219	2,95,865	2,34,347	2,90,146	1,42,139	73,246	36,97,610
Cattle Pounds . . . . .	892	3,324	2,50,880	...	61	...	623	170	881	...	2,737	2,59,508
Miscellaneous . . . . .	...	2,290	...	...	...	6,107	13,646	...	...	...	...	22,049
Refunds . . . . .	...	74	2,300	575	4,393	3,437	22,008	9,717	4,057	325	2,905	50,461
<b>TOTAL CHARGES . . . . .</b>	<b>36,77,771</b>	<b>44,33,786</b>	<b>1,76,99,518</b>	<b>1,76,21,620</b>	<b>1,65,51,539</b>	<b>1,67,32,761</b>	<b>96,17,662</b>	<b>1,62,25,149</b>	<b>69,65,699</b>	<b>56,52,151</b>	<b>90,05,012</b>	<b>12,01,82,662</b>
								Secretary of State.	High Com- missioner.	Total.		
CHARGES IN ENGLAND:								£	£	£		
Passage and Outfit Allowance on appointment, pay and expenses of officers specially em- ployed, etc. . . . .								5,435	...	5,435		
Stores for India . . . . .								105	64	169		
TOTAL CHARGES IN ENGLAND . . . . .								5,540	64	5,604		
TOTAL ENGLAND CONVERTED INTO Rs. AT £1 = Rs. 10 . . . . .												56,045
TOTAL POLICE CHARGES . . . . .												12,02,38,707

(a) Under the system of apportionment in force, up to 31st March 1919 the charges for the entire Railway Police Force were distributed between Government and Railway Companies in the proportion of  $\frac{1}{10}$ ths and  $\frac{9}{10}$ ths. Under the revised system introduced from 1st April 1919, the Government is to bear all charges for "Crime and Order" Police, the Railway Company being responsible for the charges on account of the "Watch and Ward" Police, besides making a lump contribution to Government equivalent to the difference between  $\frac{1}{10}$ ths of the cost of entire Railway Police Force and the whole cost of Watch and Ward Police. The contributions paid by the several Railway Companies during 1920-21 have been credited as Imperial receipts under "Police," and the necessary adjustments between Imperial and Provincial Funds have been made through the head "Transfers from the Imperial and Provincial Revenues".

(b) Included under "Miscellaneous."

## 3

**TOTAL RECEIPTS** R

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CHARGES IN ENGLAND:—

Secretary of State--

Passage and Outfit Allowance on appointment to the Bengal Pilot Service

DITTO CONVERTED INTO R AT £1=R10

TOTAL CHARGES UNDER PORTS AND PILOTAGE

No. 35A.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1921—*contd.*

	Madras.	Bombay.	Bengal.	Burma.	Biher and Orissa.	Assam.	TOTAL.
DETAILS.	₹	₹	₹	₹	₹	₹	₹
<b>Salaries and Allowances of Officers and Men afloat.</b>							
<i>Pilot Vessels.</i>							
Salaries and Allowances, etc. . . . .	...	...	1,46,228	...	...	...	1,46,228
<i>Inland Vessels, Steamers and Flats.</i>							
B. G. L. "Chindwin" . . . . .	...	...	...	4,262	...	...	4,262
Flat "Mooltan" . . . . .	...	8,182	...	...	...	...	8,182
Steamer "Jhelum" . . . . .	...	...	...	2,25,616	...	...	2,25,616
Steam Launch Establishment and Contingencies	...	...	...	...	...	...	...
	...	8,182	1,46,228	2,29,878	...	...	3,84,288
<b>Pilotage and Pilot Establishments.</b>							
Branch, Master and Mate Pilots, Pilots, Harbour							
Master, Serang and Lascars . . . . .	...	...	8,84,890	...	719	...	8,85,109
Volunteers' and Lead-men's Allowances . . . . .	...	...	14,184	...	...	...	14,184
Mess, Passage and Miscellaneous . . . . .	...	...	19,663	...	...	2,500	22,163
	...	...	9,18,237	...	719	2,500	9,21,456
<b>Ports Establishments.</b>							
Port Officers' Department . . . . .	...	...	83,108	1,88,415	...	...	2,71,523
Agent for Government Consignments . . . . .	3,825	...	—1,307	...	...	...	2,458
Shipping Office . . . . .	...	82,129	62,112	...	...	...	1,44,241
Marine Court . . . . .	...	220	4,901	947	...	...	6,068
Survey of Steam Vessels . . . . .	...	45,216	65,133	398	...	...	1,10,747
Establishment and Miscellaneous . . . . .	48,475	...	...	...	...	...	48,475
	52,300	1,27,565	2,13,887	1,89,760	...	...	5,83,512
<b>Miscellaneous Shore Establishments.</b>							
Salaries of Officers . . . . .	...	...	...	33,560	...	...	33,560
Staff and Shore Allowances to Officers . . . . .	...	...	...	6,336	...	...	6,336
Establishments and Contingencies . . . . .	...	...	...	1,12,372	...	...	1,12,372
	...	...	...	1,52,268	...	...	1,52,268
<b>Miscellaneous Charges.</b>							
Clearance of Irrawaddy-Chindwin River . . . . .	...	...	...	31,251	...	...	31,251
Contribution to Port Funds . . . . .	...	...	...	50,180	...	...	50,180
Miscellaneous . . . . .	...	2,496	46,088	14,205	...	...	62,849
	..	2,496	46,088	95,696	...	...	1,44,280

## No. 36.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEEs FROM SCHOOLS AND COLLEGES .	65,828	21,637	4,64,541	5,61,315	9,20,750	5,26,438	4,59,700	3,24,366	2,99,316	2,27,071	2,07,018	40,68,003
CONTRIBUTIONS .	22,209	...	5,58,992	2,423	11,874	4,905	...	...	20,910	3,175	...	6,24,490
INCOME FROM ENDOWMENTS .	...	...	...	...	...	8,568	...	...	1,600	...	...	10,038
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts .	3,920	...	6,658	4,781	...	1,18,320	1,697	2,061	17,513	...	2,298	1,56,219
Sale proceeds of Books .	124	...	...	29,157	...	11,013	...	...	...	...	256	47,689
Examination Fees .	4,214	1,019	3,438	31,399	...	53,917	20,168	22,484	7,753	3,258	865	1,49,494
Other Receipts .	691	2,481	25,417	31,675	1,77,521	17,881	13,160	1,806	31,163	32,945	7,038	3,45,160
<b>TOTAL RECEIPTS</b> .	<b>95,986</b>	<b>25,931</b>	<b>10,59,011</b>	<b>6,63,782</b>	<b>11,10,151</b>	<b>7,48,012</b>	<b>1,95,415</b>	<b>3,50,717</b>	<b>3,78,166</b>	<b>2,66,470</b>	<b>2,17,225</b>	<b>61,00,599</b>

## No. 36A.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DIRECTION:</b>												
Salary .	...	22,703	81,162	45,291	72,420	67,766	49,740	56,821	43,953	51,041	29,442	5,23,413
Exchange Compensation Allowance .	...	...	374	91	...	97	...	...	40	...	...	702
Establishment and Contingencies .	...	23,298	72,917	69,778	1,14,248	88,435	79,901	53,899	69,057	47,239	28,761	6,78,494
<b>INSPECTION:</b>												
Salary .	49,437	32,411	5,78,100	2,76,793	6,53,171	4,92,505	2,76,219	3,52,767	1,77,133	2,33,608	1,14,441	35,37,018
Exchange Compensation Allowance .	...	...	128	267	...	39	...	240	43	108	68	893
Establishment and Contingencies .	30,143	24,062	5,80,612	7,87,554	4,40,782	3,25,710	1,76,059	3,29,023	2,77,131	1,97,837	1,11,110	32,80,927
<b>UNIVERSITY:</b>												
GOVERNMENT COLLEGES—GENERAL .	13,000	...	1,09,480	67,000	4,15,029	4,27,283	91,900	1,85,500	51,812	...	...	13,64,839
GOVERNMENT COLLEGES—PROFESSIONAL .	5,486	...	7,81,826	5,01,527	13,73,361	4,61,896	3,47,856	2,29,855	5,58,242	3,13,105	2,61,129	48,70,259
<b>GOVERNMENT SCHOOLS—GENERAL:</b>												
Secondary .	150	...	4,95,421	4,45,644	4,47,817	7,22,119	1,55,755	6,267	87,198	3,71,456	21,059	27,53,177
Primary .	2,14,551	1,20,197	2,07,000	8,96,486	12,55,171	14,21,776	11,26,023	8,18,093	6,44,091	7,80,756	4,90,655	79,44,627
Contribution to Schools .	95,223	...	4,81,056	2,87,362	80,489	1,03,332	(b)	10,149	3,473	2,67,777	46,978	13,23,939
<b>GOVERNMENT SCHOOLS—SPECIAL:</b>												
Training Schools .	1,01,213	4,53,484	38,62,964	65,84,314	(b)	45,32,315	(b)	5,91,751	13,48,762	17,20,143	4,36,989	1,93,81,035
Technical Schools .	...	...	...	...	1,05,643	...	...	...	38,639	...	19,503	2,63,685
Reformatory Schools .	43,995	68,684	13,37,492	7,89,587	4,57,813	2,09,844	3,67,398	1,40,691	4,04,161	5,21,433	56,210	41,57,332
Other Schools, etc. .	...	...	1,37,691	1,50,557	90,837	5,32,070	4,20,217	1,08,422	1,28,402	...	40,027	16,33,826
<b>GRANTS-IN-AID:</b>												
Grants-in-aid .	...	...	60,912	1,01,467	72,568	37,706	31,484	1,27,927	...	...	...	4,32,064
Payments by Results .	...	...	...	...	(b)	...	...	...	...	...	...	2,63,685
<b>SCHOLARSHIPS:</b>												
Government .	5,75,871	2,39,912	42,91,519	19,81,697	14,26,012	20,50,880	39,39,157	7,21,904	7,61,640	4,45,200	1,57,000	1,97,47,635
Miscellaneous .	1,70,997	...	...	11,74,248	(c)	(c)	...	7,81,694	42,217	...	...	21,73,016
<b>MISCELLANEOUS:</b>												
Government Book Depot .	75,568	13,285	1,06,904	1,75,640	2,89,321	2,02,767	1,76,351	67,564	1,10,760	1,11,137	66,888	11,86,079
Grants for Encouragement of Literature .	...	...	...	32,020	...	12,524	...	...	...	...	...	44,544
Miscellaneous .	1,050	...	...	16,711	10,409	...	1,181	...	10,762	6,056	100	47,169
<b>REFUNDS:</b>												
Government .	44,842	26	48,646	63,501	3,15,686	1,82,554	66,197	1,07,256	1,32,770	32,049	19,370	10,03,157
<b>TOTAL CHARGES IN INDIA</b> .	<b>14,66,933</b>	<b>9,90,057</b>	<b>1,33,03,973</b>	<b>1,43,67,420</b>	<b>1,08,59,521</b>	<b>1,10,39,778</b>	<b>73,12,691</b>	<b>46,33,103</b>	<b>51,11,582</b>	<b>50,93,114</b>	<b>19,28,169</b>	<b>7,72,65,331</b>

## CHARGES IN ENGLAND:

	Secretary of State.	High Commissioner.	TOTAL.
Passage of Educational Officers on appointment, etc. .	£ 331	£	£ 331
Scholarships to enable Indians to pursue their education in England .	8,891	10,076	18,967
Payment to the Board of Education for services rendered during 1920-21 .	200	...	200
Deputation Allowances of Officers while studying educational methods in England, etc. .	2,566	...	2,566
<b>TOTAL CHARGES IN ENGLAND</b> .	<b>11,988</b>	<b>10,076</b>	<b>22,064</b>
<b>TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10</b> .			<b>2,20,639</b>
<b>TOTAL CHARGES UNDER EDUCATION</b> .			<b>7,75,05,973</b>

(a) Includes Rs. 21,800 on account of Contribution paid to the Educational Syndicate.

(b) Under the special arrangements obtaining in Bengal and the Punjab in regard to the classification of Educational Grants, payments in support of Municipal and Local Schools have been recorded under "Grants-in-aid" instead of under "Government Schools,—General—Contribution to Schools."

(c) The charges hitherto recorded under "Payments by Results" have been transferred to "Grants-in-aid."

## No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHURCH OF ENGLAND:												
Stipend of the Bishop . . . . .	46,832	...	26,788	43,521	...	...	...	9,907	...	5,711	...	1,32,819
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Mis- sionaries for occasional service) . . . . .	1,24,136	54,204	3,03,732	2,57,493	1,60,679	2,60,120	3,04,707	97,116	23,341	1,00,880	15,774	17,11,372
Exchange Compensation Allowance . . . . .	...	...	678	...	...	...	57	533	...	...	...	1,271
Other allowances to Chaplains, etc. . . . .	24,708	2,246	41,440	22,581	25,319	18,277	22,582	29,862	6,337	17,774	4,814	2,15,970
Establishments . . . . .	12,689	1,403	5,548	18,613	8,143	12,637	2,824	4,166	2,430	4,940	1,065	74,448
Other Charges . . . . .	12,433	1,023	10,053	15,169	9,140	11,169	12,033	4,723	2,303	2,538	75	87,498
CHURCH OF SCOTLAND: (a)												
Pay of Chaplains and Registrars, including allowance . . . . .	2,362	...	36,496	35,775	23,000	3,067	19,057	...	...	...	...	1,21,217
Establishments . . . . .	443	352	813	2,398	2,809	984	138	...	...	399	...	8,169
Other Charges . . . . .	722	165	836	1,599	8,401	1,238	1,190	...	...	211	...	14,365
CHURCH OF ROME:												
Allowances to Bishops and Priests, etc. (a) . . . . .	1,195	459	...	12,761	5,634	4,791	6,404	...	1,188	...	...	32,492
Other Charges . . . . .	...	...	...	401	136	164	2,050	...	...	...	...	2,841
Charges for Cemeteries . . . . .	10,989	4,648	3,230	20,384	2,898	15,003	14,097	8,172	5,131	6,216	2,553	98,331
Miscellaneous Ecclesiastical charges . . . . .	1,000	..	6,581	6,100	1,067	2,386	2,006	2,981	..	...	500	22,601
Payments to Officers of other Provinces . . . . .	...	...	...	16,251	...	...	...	...	...	...	...	16,251
TOTAL CHARGES IN INDIA . . . . .	2,38,042	65,586	4,42,025	4,53,078	2,56,319	3,30,738	3,87,275	1,57,463	40,739	1,38,699	24,781	25,34,735
CHARGES IN ENGLAND:												
Secretary of State.												
Passage of Chaplains on appointment, etc. . . . .	...	...	...	...	...	...	...	...	...	...	£ 314	3,112
TOTAL ECCLESIASTICAL CHARGES . . . . .												25,37,877

DITTO CONVERTED INTO R AT £1=Rs. 10

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67D, page 252

## No. 38.—ACCOUNT OF RECEIPTS OF THE MEDICAL DEPARTMENT for the Year ended 31st March 1921.

RECEIPTS.	India, General		North-West Frontier Province.		Madras.		Bombay.		Bengal.		United Provinces of Agra & Oudh.		Punjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.		TOTAL.	
	R	...	R	...	R	...	R	...	R	...	R	...	R	...	R	...	R	...	R	...	R	...	R	...
Medical School and College Fees . . . . .	...	661	...	...	91,818	...	2,22,002	...	1,79,609	...	23,582	...	65,593	...	7,224	...	15,561	...	2,921	...	4,992	...	6,13,302	...
Hospital Receipts . . . . .	...	...	...	...	68,974	...	2,16,389	...	2,08,515	...	18,757	...	75,581	...	75,581	...	6,639	...	...	...	...	...	5,91,399	...
Lunatic Asylum Receipts . . . . .	...	...	...	...	33,979	...	40,056	...	9,248	...	10,084	...	12,182	...	62,456	...	30,157	...	7,150	...	1,904	...	1,96,917	...
Medicines sold by Civil Surgeons . . . . .	...	...	...	...	5	...	...	...	968	...	...	...	421	...	...	...	27,089	...	188	...	...	...	29,853	...
Contributions . . . . .	...	...	...	...	3,79,813	...	1,92,685	...	72,893	...	42,047	...	...	...	...	...	4,465	...	...	...	1,428	...	7,10,244	...
Miscellaneous . . . . .	...	...	...	...	20,104	...	11,178	...	45,643	...	13,493	...	13,335	...	5,800	...	1,794	...	4,306	...	...	...	1,57,510	...
TOTAL RECEIPTS IN INDIA . . . . .	48,159	...	280	...	5,93,553	...	6,32,290	...	5,16,109	...	1,07,856	...	91,541	...	1,53,220	...	83,705	...	14,125	...	8,814	...	23,02,545	...

## RECEIPTS IN ENGLAND :

Secretary of State.

Pensions of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum, appropriated to their maintenance . . . . .

£

DITTO CONVERTED INTO R AT £1=R10 . . . . .

1,556

TOTAL MEDICAL RECEIPTS . . . . .

23,04,101

## No. 38A.—ACCOUNT OF CHARGES OF THE MEDICAL DEPARTMENT for the Year ended 31st March 1921.

CHARGES.	India, General.		North-West Frontier Provinces.		Madras.		Bombay.		Bengal.		United Provinces of Agra & Oudh.		Panjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.		TOTAL.	
	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R	₹	R
Medical Establishment . . . . .	4,37,073	1,45,216	...	...	7,12,971	6,30,330	2,29,988	1,05,501	2,29,988	6,94,968	10,44,103	...	7,13,755	7,23,700	28,085	7,100	5,07,517	4,31,859	3,18,927	64,22,416	...	...	...	...
Hospitals and Dispensaries . . . . .	5,68,764	97,077	...	...	26,58,632	29,31,657	19,28,178	6,43,400	19,28,178	...	6,33,737	...	9,32,291	12,98,123	...	...	6,42,462	5,61,770	2,89,872	1,18,91,173	...	...	...	...
X-Ray Institute . . . . .	1,21,579	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grants for Medical Purposes . . . . .	5,19,957	...	...	...	20,098	10,837	2,29,988	1,05,501	2,29,988	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical Schools and Colleges . . . . .	...	...	...	...	6,84,715	4,03,629	6,43,400	2,90,195	6,43,400	...	...	...	5,72,383	1,11,415	...	1,13,821	73,051	49,096	9,41,829	29,34,548	...	...	...	...
Lunatic Asylum . . . . .	13,589	...	...	...	3,00,549	5,42,596	2,42,703	2,17,985	2,42,703	...	...	...	1,42,416	1,06,569	...	3,10,281	77,132	89,077	21,13,510	...	...	...	...	...
Chemical Examiner's Department . . . . .	...	...	...	...	33,246	60,788	60,963	30,461	60,963	...	...	...	9,491	51,541	...	...	...	...	...	2,46,090	...	...	...	...
Refunds . . . . .	...	...	...	...	4,221	16,301	17,112	3,641	17,112	...	...	...	24	495	...	1,024	...	380	...	44,112	...	...	...	...
CHARGES IN INDIA . . . . .	16,60,961	2,42,293	...	...	44,14,432	39,46,211	38,19,315	23,31,626	38,19,315	...	23,31,626	...	23,62,057	24,03,833	...	16,13,133	11,51,655	7,40,126	2,47,15,577	...	...	...	...	...

## CHARGES IN ENGLAND

Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum . . . . .

Allowances of Officers on deputation and miscellaneous expenditure . . . . .

Stores for India . . . . .

Miscellaneous . . . . .

Total.	Secretary of State.		High Commissioner.		Total.	
	£	...	£	...	£	...
	370	...	...	...	550	...
	1,042	...	...	...	1,082	...
	1,412	...	...	...	1,412	...
	16,953	...	11,701	...	28,657	...
	...	...	3	...	2	...
	18,395	...	11,701	...	30,101	...

TOTAL CHARGES IN ENGLAND . . . . .

TOTAL ENGLAND CONVERTED INTO R AT £1=R10 . . . . .

3,01,002

TOTAL MEDICAL CHARGES . . . . .

2,50,16,579

## No. 38B.—ACCOUNT OF RECEIPTS OF THE SANITATION DEPARTMENT for the year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R	R
Sanitation and Vaccination Receipts	5,42,089	107	2,2,677	11,515	14,519	85,422	1,10,713	27,508	23,768	44,309	77,089	11,21,524

## No. 38C.—ACCOUNT OF CHARGES OF THE SANITATION DEPARTMENT for the year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.												
Sanitation and Vaccination Establishment	1,42,347	38,578	3,16,799	4,49,179	6,95,340	2,29,024	1,60,125	2,02,890	2,21,425	1,18,077	1,02,622	26,67,406
Grants for Sanitary Purposes	18,23,626	55,161	15,64,661	10,26,923	4,03,137	10,41,620	4,08,765	5,99,669	19,157	2,11,351	11,093	72,58,121
Expenses in connection with the Bubonic plague, Malaria and Epidemics	54,937	42,156	3,28,279	2,60,248	88,400	2,63,641	2,34,487	1,52,645	56,791	1,37,696	1,81,742	17,91,085
Bacteriological Laboratories and Pasteur Vaccine Institute	3,94,843	...	1,03,711	97,885	11,379	...	33,345	75,838	10,134	...	...	8,66,091
Refunds	3,439	...	135	465	12	18	33	49	3,696	21	...	7,871
TOTAL CHARGES IN INDIA	24,09,192	1,35,808	23,78,588	18,24,700	12,58,278	15,28,308	8,36,755	10,31,001	3,41,203	4,67,148	3,79,323	1,25,90,582
CHARGES IN ENGLAND:												
Contribution to the Tropical Diseases Bureau												
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board												
Grant to the Committee for Plague Investigation in India (Refund)												
Pay and Expenses of Officers specially employed, Passage of Officers on appointment and Miscellaneous expenditure												
Stores for India												
TOTAL CHARGES IN ENGLAND												
TOTAL ENGLAND CONVERTED INTO R AT £1 = R10												
TOTAL SANITATION CHARGES												

## D. Civil Departments.



**No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the  
Year ended 31st March 1921.**

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R
<b>POLITICAL AGENTS:</b>												
Residents and Political Agents, etc., at Indian and Foreign Courts	17,30,319	2,08,399	56,403	7,18,894	14,077	4,200	2,26,511	2,37,780	44,702	38,963	32,323	33,18,668
Exchange Compensation Allowance	1822	58	...	236	...	...	—14	...	...	...	...	2,102
Establishments and Contingent Charges, etc.	18,73,398	3,72,210	53,809	8,10,733	7,218	6,896	2,18,839	2,59,087	48,076	21,812	35,661	37,11,659
Less—Contribution for Salaries, Estab- lishments, etc.	47,471	...	2,418	3,74,633	...	...	...	...	12,222	23,691	...	4,00,435
<b>WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—</b>												
Charges for Khyber Rifles	...	60,093	...	...	...	...	...	...	...	...	...	60,093
Allowances to Tribes	...	5,14,630	...	...	...	...	9,794	...	...	...	...	5,24,424
Chitral Scouts	...	63,221	...	...	...	...	...	...	...	...	...	63,221
Charges for Levies	...	7,28,551	...	...	...	...	...	...	...	...	...	7,18,551
Waziristan Militia	...	5,61,032	...	...	...	...	...	...	...	...	...	5,61,032
Kurram Militia	...	5,46,823	...	...	...	...	...	...	...	...	...	5,46,823
Mohmand Militia	...	7,62,561	...	...	...	...	...	...	...	...	...	7,61,561
Inspecting Officer, Frontier Corps	...	31,135	...	...	...	...	...	...	...	...	...	31,135
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	10,60,212	...	...	...	...	...	...	...	...	...	...	10,60,212
Zhob Levy Militia	7,02,953	...	...	...	...	...	...	...	...	...	...	7,02,953
Mekran Levy Corps	1,88,765	...	...	...	...	...	...	...	...	...	...	1,88,765
<b>CHARGES ON TIBET FRONTIER</b>	2,69,300	...	...	...	...	...	14,646	...	...	...	...	2,83,946
<b>CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA</b>	20,68,853	...	...	...	...	...	...	...	...	...	...	20,68,853
<b>CHARGES ON NORTH-EAST FRONTIER</b>	...	...	...	...	...	...	...	9,68,268	...	...	9,10,769	18,79,037
<b>POLITICAL SUBSIDIES:</b>												
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhutan Darbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Nepal Darbar	10,00,000	...	...	...	...	...	...	...	...	...	...	10,00,000
Other Subsidies	12,000	...	...	...	...	...	10,333	...	...	...	...	22,333
<b>ENTERTAINMENT OF ENVOYS AND CHIEFS DURBAR PRESENTS AND ALLOWANCES TO VAKELS, ETC.</b>	1,27,942	3,97,416	129	57,078	...	...	16,372	5,295	50	...	9,092	6,13,374
81,198	14,965	...	62,221	4,645	3,970	8,631	36,823	6,183	...	...	619	2,10,280
<b>REFUGEES AND STATE PRISONERS:</b>												
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	98,416	...	...	...	...	...	98,416
Ayub Khan	...	...	...	...	...	...	65,158	...	...	...	...	65,158
Kabul Refugees and State Prisoners	12,981	14,442	...	10,031	...	23,041	18,646	...	...	...	...	84,121
Chitral Prisoners	...	...	7,802	...	...	...	...	...	...	...	...	7,802
Russian Refugees	666	...	...	...	...	...	...	...	...	...	...	666
Charges on account of Ex-King of Burma	...	...	...	1,674	...	...	...	...	...	...	...	1,674
Burmese Refugees and State Prisoners	3,760	...	6,200	...	...	...	...	18,137	...	...	...	28,097
Other Refugees and State Prisoners	704	...	7,508	359	11,117	37,780	43,634	...	...	4,219	1,893	1,07,216
<b>SPECIAL POLITICAL EXPENDITURE:</b>												
Miscellaneous	54,38,416	...	...	...	...	...	...	...	...	...	...	54,38,416
<b>CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS</b>	4,56,026	...	...	...	...	...	...	...	...	...	...	4,56,026
<b>CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF</b>	2,03,280	...	...	...	...	...	...	...	...	...	...	2,03,280
<b>MOIETY OF EXPENDITURE ON ACCOUNT OF SOUTH PERSIA MILITARY POLICE</b>	77,41,550	...	...	...	...	...	...	...	...	...	...	77,41,550
<b>SPECIAL MISSION TO KASHGAR</b>	...	...	...	...	...	...	19,664	...	...	...	...	19,664
<b>MISCELLANEOUS:</b>												
Malwa Bhil Corps	1,93,331	...	...	...	...	...	...	...	...	...	...	1,93,331
Mewar Bhil Corps	1,93,541	...	...	...	...	...	...	...	...	...	...	1,93,541
Imperial Cadet Corps	3,345	...	...	...	...	...	...	...	...	...	...	3,345
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	11,500	21,610	...	...	...	...	5,500	199	...	...	...	33,509
Demarcation of Boundary and Trans- Frontier Surveys	...	...	4,742	2,084	...	3,926	1,494	...	774	...	...	13,020
Rewards to Indian Chiefs for Political Services	197	90,776	...	...	...	...	3,829	782	...	...	...	95,684
Rewards for Intelligence and Assistance Charges in connection with mission to Mekran Border	...	76,496	...	...	...	...	250	3,518	...	...	...	80,264
Charges in connection with Hedjaz pilgrims	5,735	...	...	...	...	...	...	...	...	...	...	5,735
Sundry charges	7,45,891	...	...	...	...	...	...	...	...	...	...	7,45,891
27,306	1,27,006	47,296	104	40,798	1,425	9,020	57,590	...	2,601	1,284	...	3,14,430
<b>TOTAL CHARGES IN INDIA</b>	2,44,99,480	46,06,457	1,80,971	12,88,871	77,855	1,84,060	6,72,497	15,88,978	87,562	46,009	9,91,643	3,42,25,283

CHARGES IN ENGLAND—	Secretary of State.	High Com- missioner.	Total.
Sum placed at the disposal of the Secretary of State for India for Secret Service	£	£	£
Cost of Insignia of Indian Orders	7,000	...	7,000
Moisty of expenditure in connection with the South Persia Military Police	2,696	...	2,696
On account of the moiety of expenditure in connection with the Consular Establishments at Lakhau and Chingmai, Siam	889	...	889
Miscellaneous expenditure	1,500	...	1,500
Stores for India (including £4,370 moiety of cost of Stores for lighting and buoying the Persian Gulf and £67 moiety of cost of Stores for the South Persia Military Police)	17,866	...	17,866
	29,951	...	29,951
	1,283	7,883	9,166
<b>TOTAL CHARGES IN ENGLAND</b>	31,234	7,883	39,117
<b>TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10</b>			391,174
<b>TOTAL CHARGES OF POLITICAL AGENCIES, ETC.</b>			3,46,16,457

## No. 40.—ACCOUNT of RECEIPTS under AGRICULTURE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts in- cluding receipts on account of Experi- mental Cultivation.	52,498	8,184	3,66,014	2,45,561	1,36,308	2,59,490	4,39,590	20,810	60,437	2,01,631	17,780	18,03,312
Veterinary Receipts	4,69,225	6	24,459	12,573	48,928	8,508	2,27,540	392	660	2,710	1,688	7,96,689
TOTAL AGRICULTURE.	5,21,723	8,190	3,90,473	2,58,134	1,85,236	2,67,998	6,67,130	21,202	61,097	2,04,341	19,477	26,05,001

## No. 40A.—ACCOUNT of CHARGES under AGRICULTURE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture	13,45,770	57,123	13,82,923	16,17,266	10,34,440	19,03,193	14,55,533	4,15,347	4,38,694	8,53,204	2,03,641	1,07,86,144
Veterinary Charges	7,08,613	39,467	3,47,795	4,24,322	3,11,676	2,59,359	8,90,088	3,13,260	1,06,054	2,67,620	80,064	37,44,718
Registrar of Co-operative Credit Societies.	25,895	...	4,61,800	3,20,526	4,04,323	1,61,014	2,59,361	3,45,153	1,29,851	1,38,921	51,407	22,97,551
Refunds	...	...	2,208	...	63	223	2,329	...	476	362	...	5,660
TOTAL	20,80,178	96,590	21,94,236	23,62,114	18,00,502	23,24,289	26,03,310	10,73,760	6,74,875	12,90,107	3,35,112	1,63,88,073

  

	Secretary of State.	High Com- missioner.	TOTAL.
	£	£	£
Pay and Expenses of Officers specially employed, passage of Officers on appoint- ment, and miscellaneous expenditure	5,315	...	5,315
Stores for India	191	340	531
TOTAL CHARGES IN ENGLAND	5,506	340	5,846

  

TOTAL ENGLAND CONVERTED INTO Rs. AT £ 1 = Rs. 10	58,466
TOTAL CHARGES UNDER AGRICULTURE	1,68,06,539

## No. 40B.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts	...	...	13,15,439	...	7,93,463	...	...	...	...	...	...	21,08,902
Zoological Survey	716	...	...	...	...	...	...	...	...	...	...	716
Examination Fees	2,936	...	2,48,115	16,914	2,107	189	1,562	5	10	1,370	...	2,72,208
Emigration Fees	...	...	117	12	2,312	...	...	...	...	...	18,608	21,049
Steam Boiler Inspection Fees	...	...	44,405	66,156	...	5,111	24,054	...	...	25,142	...	1,64,868
Sale of Stores and Materials	2,08,746	...	...	...	...	...	...	...	...	...	...	2,08,746
Receipts from Industrial Operations	24,110	...	6,01,795	...	7,080	...	5,115	...	...	18,033	...	6,56,133
Civil Aviation	784	...	...	...	...	...	...	...	...	...	...	784
Miscellaneous	2,68,383	62	40,057	1,22,396	2,06,714	28,780	12,731	21,189	1,86,662	2,464	5,629	8,95,067
TOTAL RECEIPTS IN INDIA	5,05,675	62	22,49,928	2,04,478	10,11,676	34,080	43,462	21,194	1,86,673	47,009	24,237	43,28,473

## RECEIPTS IN ENGLAND:

Secretary of State.

Sale proceeds of books, maps, etc.

DITTO CONVERTED INTO Rs. AT £ 1 = Rs. 10

TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS

No. 40C.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Scientific.</i>												
Survey of India (as per details in Account No. 40D., page 107)	83,18,383	...	...	...	...	...	...	...	...	...	...	33,18,883
Botanical Survey	81,673	...	...	...	...	...	...	...	...	...	...	81,673
Geological Survey												
Superintending Officers	2,56,821	...	...	...	...	...	...	...	...	...	...	...
Establishment	45,670	...	...	...	...	...	...	...	...	...	...	...
General Charges (including Library, Museum, etc)	72,151	...	...	...	...	...	...	...	...	...	...	...
Meteorological Department	5,83,808	...	...	...	...	...	...	...	...	...	...	5,83,808
Archaeological Department	4,46,836	...	51,000	...	...	...	...	28,610	170	...	...	5,27,674
Central Museum	40,499	...	...	...	...	...	...	...	...	...	...	49,499
Imperial Institute	...	...	...	...	...	...	...	...	...	...	107	107
Donations to Scientific Societies	6,017	...	3,124	11,370	19,340	4,000	...	...	11,900	...	14,000	72,751
Ethnographical Survey	...	...	...	1,400	...	...	...	...	...	...	10,001	11,410
Board of Scientific Advice	3,031	...	...	...	...	...	...	...	...	...	...	3,034
Provincial Museums	16,159	3,981	49,833	20,021	...	27,703	14,776	1,083	15,365	12,020	...	1,61,241
Exploitation of Petroleum, Coal and Minerals	4,231	...	...	...	...	...	...	...	...	...	...	4,231
Zoological Survey	1,21,965	...	...	...	...	...	...	...	...	...	...	1,21,965
Hydro-Electric Survey	61,106	...	30,861	1,39,537	...	58,700	12,813	93,181	16,112	51,361	69,427	6,45,183
Civil Aviation	3,10,166	...	6,150	...	...	...	2	1,042	...	...	16,090	3,31,350
<i>Labour and Emigration.</i>												
Emigration	48,913	...	12,806	...	35,552	...	...	7,702	2,615	325	59,685	1,67,719
Inspector of Factories	102	...	40,418	64,185	72,964	17,360	14,020	24,613	807	...	16	2,34,915
<i>Statistics.</i>												
Bureau of Commercial Intelligence	2,67,157	...	...	...	...	...	...	...	...	...	...	2,67,157
Census	1,89,984	21,623	92,473	63,874	59,502	74,485	62,033	50,159	55,977	34,364	30,956	7,25,490
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Statistics	5,290	8,920	33,675	54,068	43,066	43,186	15,428	51,994	19,707	25,785	13,090	3,18,318
<i>Miscellaneous.</i>												
Development of Industries	23,816	...	14,16,418	2,76,754	4,96,779	1,65,242	1,95,407	63,726	83,996	2,30,660	34,808	20,77,696
Metallurgical Inspector	58,343	...	...	...	...	...	...	...	...	...	...	58,343
Controller of Patents and Designs	55,546	...	...	...	...	...	...	...	...	...	...	55,546
Cinchona Plantations	...	...	3,1,813	...	3,03,117	...	...	...	...	...	...	53,516
Inspector of Mines	1,70,231	...	...	...	123	...	...	...	...	...	...	6,20,933
Imperial Library	55,454	...	...	...	...	...	...	...	...	...	...	1,70,354
Preservation and Translation of Ancient Manuscripts	2,033	...	...	...	...	...	...	...	...	...	...	55,454
Examinations	64,940	...	2,05,381	9,386	6,200	2,800	...	...	...	...	...	11,033
Inspector of Explosives	87,429	...	...	...	1,753	975	6,205	1,122	1,151	...	1,500	2,92,416
Acetone Factory	5,33,824	...	...	...	...	...	...	...	...	...	...	87,429
Steam Boiler Inspection Establishment	...	...	60,144	1,06,931	...	126	21,200	...	...	...	...	5,83,824
Actuary to the Government of India	31,494	...	...	...	...	...	...	...	...	34,514	...	2,22,045
Registrar of Joint Stock Companies	1,948	...	15,153	33,717	29,353	10,863	88,454	...	235	...	...	31,494
Indian War Memorial	10,206	...	...	...	...	...	...	...	...	...	...	1,77,723
Miscellaneous	3,76,683	60	22,797	1,18,612	74,131	31,302	32,805	2,410	12,928	4,901	...	10,506
Refunds	13,497	...	2,356	1,143	1,091	902	427	...	3,049	711	2	6,77,719
TOTAL CHARGES IN INDIA	73,77,359	34,593	23,74,433	8,91,007	11,45,031	4,27,734	4,61,788	3,25,762	2,26,521	3,04,761	2,49,683	1,39,08,672

Carried over . 1,39,08,672

No. 40C.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENT,  
for the Year ended 31st March 1921—*concl'd.*

	Brought forward		R
			1,39,08,672
	Secretary of State.	High Commissioner.	Total.
CHARGES IN ENGLAND :			
Objects of a literary, scientific, or antiquarian character	£	£	£
Expenses attending the preparation of "Fauna Indica"	3,193	...	3,193
Expenses in connection with the Indian Section of the Imperial Institute	1,053	...	1,053
Contribution to the Imperial Mineral Resources Bureau	1,400	..	1,400
Expenses in connection with the publication of Dr. Stein's "Serindia"	2,000	..	2,000
Contingent expenses of the India Museum Collection at Kew	2,000	...	2,000
Preparation of Tide Tables for Indian Ports	647	...	647
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	1,506	...	1,506
	3,559	...	3,559
Stores for India	15,358	...	15,358
	40,854	48,761	89,615
TOTAL CHARGES IN ENGLAND	56,212	48,761	1,04,973
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = RS. 10.			10,49,730
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS			1,49,58,402

No. 40D.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	R
INDIA, GENERAL.	
Scientific.	
SURVEY OF INDIA :	
Controlling and Administrative Staff	1,71,721
Head-Quarters Offices :	
Office Establishment, Correspondence and Drawing Branch	3,25,681
Lithographic and Photographic Establishments	2,84,971
Engraving Establishment	65,392
Trigonometrical Office Establishment	2,98,094
Bengal Drawing Office	18,238
Bihar and Orissa Drawing Office Establishment	11,365
Mathematical Instrument Factory (including cost of Instruments purchased in India)	3,64,234
Simla Drawing Office Establishment	84,186
Payments made in England by means of rupee drafts	1,793
Survey Parties :	
Charges of Working Parties	31,39,505
Miscellaneous Charges	1,05,350
	48,70,530
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15A, page 38	2,76,739
" " to Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept, vide note (p) on page 191	2,08,668
" " for cost of Instruments and Maps supplied to other Public Departments	10,47,236
" Recovery for Survey Works	19,504
	15,52,147
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40C	33,18,383





**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921.**

INDIA, GENERAL.		Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.				
<b>Angria Family.</b>				
<i>Exceeding Rs. 5,000 per annum :</i>				
Family of Sardar Monoji Rao Angria of Alibagh (Indore)	.	.	7,200	
<b>Banda Family.</b>				
<i>Not exceeding Rs. 5,000 per annum</i>	.	.	7,650	
<b>Banpur Family.</b>				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Pahar Singh	.	.	2,353	
<b>Jeitpur Family.</b>				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Dependants of Maharajah Anupgir	.	.	2,000	
<b>Kharun Chiefs.</b>				
<i>Exceeding Rs. 5,000 per annum :</i>				
Sardar Habibulla Khan, son and successor of Sardar Yakub Khan (Quetta)	.	.	6,582	
<b>Afghan Refugee.</b>				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Sardar Haidar Quli Khan	.	.	3,356	
<b>Other Pensions.</b>				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Delhi Family	.	13,609		
Rohtak Family	.	116		
Bolia Family	.	2,455		
Jhansi Family	.	1,200		
Family of the late Pindari Chiefs	.	105		
Carnatic Stipendiaries	.	5,283		
Family of Rao Knosal Sing of Hirapur	.	2,010		
Kurnool Family	.	845		
Nagpur Pensions	.	300		
Masulipatam Family	.	318		
Mahratta Saliadars	.	24,977		
Mohipatram Family	.	2,312		
Miscellaneous	.	48,803		
Family of Sardar Mohammed Hosain Khan	.	6,397		
Compensation on account of Depreciation of Krans.	.	1,907		
			1,11,687	
<b>CHARITABLE ALLOWANCES.</b>			1,40,828	
<i>Not exceeding Rs. 5,000 per annum :</i>				
Delhi Royal Family	.	25,691		
Family of Nawab of Jhagur	.	157		
Bundelkhand Gosain Family	.	17,218		
Toria Kalpahar Family	.	194		
Allowances for the maintenance of religious establishments in				
Coorg	.	13,961		
Miscellaneous	.	2,583		
			59,804	
<b>TOTAL INDIA, GENERAL</b>				2,00,632
Carried over				2,00,632

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—contd.**

	Rs. Brought forward	Rs.	Rs. 2,00,682
<b>NORTH-WEST FRONTIER PROVINCE.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Other Pensions.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ghulam Kasim Khan (Nawab of Tonk) . . . . .	5,000		
Md. Akram Khan (Nawab of Amb) . . . . .	6,667		
	11,667		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	31,498	48,165	
<b>CHARITABLE ALLOWANCES.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		5,417	
<b>TOTAL NORTH-WEST FRONTIER PROVINCE</b>			48,582
<b>MADRAS.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Carnatic Stipends.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rauf Ahmad Khan Bahadur . . . . .	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot . . . . .	71,000		
	76,400		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	1,17,668		
Miscellaneous Payments . . . . .	11,681	2,05,749	
<b>Tanjore Pensions.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sivaji Rao Sahib . . . . .	9,600		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	20,644	30,244	
<b>Masulipatam Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		10,444	
<b>Kurnool Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		6,898	
<b>Bellary Pensions.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rani Kuppamma Sahiba of Anagundi . . . . .		6,000	
<b>Other Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Palkonda Pensions . . . . .	5,400		
Mysore Pensions . . . . .	5,595		
Gumsur Pensions . . . . .	762		
Golconda Pensions . . . . .	1,200	12,957	
Commutation of Pensions . . . . .		2,968	
<b>CHARITABLE ALLOWANCES.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		2,75,260	
		142	
<b>TOTAL MADRAS</b>			2,75,402
<b>Carried over</b>			5,24,616

E. Miscellaneous.



No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—*contd.*

	Rs. Brought forward	Rs.	Rs. 5,24,616
<b>BOMBAY.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Surat Nawab's Family.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sardar Mir Muzaffer Hosein Khan, head of the family of Rahimut-ul-Nissa Begum . . . . .	30,889		
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam . . . . .	30,889		
	61,778		
<i>Not exceeding Rs. 5,000 per annum . . . . .</i>	157		
		61,929	
<b>Najmuddin Khan's Family.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Sadrudin Khan Walad Ajimuddin Khan . . . . .		3,057	
<b>Yemen Stipendiaries.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sultan Abdul Karim bin Fadal Ali . . . . .	36,102		
Amir Nasu Sharif . . . . .	3,500		
	39,602		
<i>Not exceeding Rs. 5,000 per annum . . . . .</i>	16,163		
		55,765	
<b>Satara Pensions.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Pratapsing alias Bhansaheb Bhonsle . . . . .	30,000		
<i>Not exceeding Rs. 5,000 per annum . . . . .</i>	4,050		
		34,050	
<b>Angria Family Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum . . . . .</i>		1,057	
<b>Pensions granted on the conquest of Sind.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Fateh Khan, Wallad Shair Mahomed Khan Talpur . . . . .	24,000		
Mir Abdul Hosein Khan . . . . .	14,400		
His Highness Mir Nur Mahomed Khan Talpur . . . . .	36,000		
Mir Fatehali Khan Wallad Mir Ali Hosein Khan . . . . .	9,600		
Mir Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan . . . . .	5,500		
Mir Sohrab Khan, Wallad Mir Rustam Khan . . . . .	15,600		
Mir Mahrab Khan . . . . .	12,000		
	1,17,100		
<i>Not exceeding Rs. 5,000 per annum . . . . .</i>	65,022		
		1,82,122	
<b>Shahgazi Family Pensions</b>			
<i>Not exceeding Rs. 5,000 per annum . . . . .</i>		175	
Carried over . . . . .		3,38,155	5,24,616

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		3,38,155	5,24,616
<b>BOMBAY—contd.</b>			
<b>Miscellaneous.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Shambu Sing Amarsing	7,195		
Mir Allahbakshkhan Urf Gulam Hyderkhan walad Mir Sherkhan	6,000		
Shermia Bapu Mia	6,000		
His Highness Aga Sultan Mahomed Shah	15,000		
	34,195		
<i>Not exceeding Rs. 5,000 per annum</i>	16,888	51,083	
<b>Other Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Nagpore Family	513		
Peshwa Pensions	1,275		
Family of the late Nawab of Broach	4,000		
Heads of Tribes at Aden	17,106		
Kirparam's Family	3,660		
Peint Pensions	1,650		
Thoke Family	5,338		
Tanjore Family	1,648		
Family of the Nawab of Bednur	150		
Sumant Family	1,294		
Dhamdhare Family	203		
Naikara Family	176		
Family of Sher Khan Dinamia	180		
Nagar Parkar Rana Family	66		
Oudh Royal Family	42		
Savanur Diwan's Family	281		
Berar Pensions	3,578		
Bhosle family	75	41,235	
<b>CHARITABLE ALLOWANCES.</b>			
		4,30,473	
Miscellaneous expenses of Mirs and other political stipendiaries		767	
<b>TOTAL BOMBAY</b>			4,31,240
<b>BENGAL.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Nizamut Family.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur, Nawab of Murshidabad (including the grants for repairs)	2,30,000		
Aman Kudr Syed Asad Ali Mirza	15,000		
Syed Mozuffer Ali	839		
Syed Nazir Ali Mirza Falak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	25,272		
Syed Abul Hossein alias Sultan Saheb	15,500		
	2,96,611		
<i>Not exceeding Rs. 5,000 per annum</i>	1,30,285	4,26,896	
<b>Carried over</b>			9,55,850

E.—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		4,26,896	9,55,856
<b>BENGAL—contd.</b>			
<b>Oudh Family.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mohamed Baber Mirza Bahadur . . . . .	6,000		
Mohamed Abul Ali Mirza Daroga Bahadur . . . . .	6,000		
Mahomed Reza Ali Bahadoor . . . . .	6,000		
Mahomed Askadi Buland Jah Bahadur . . . . .	6,000		
Mahomed Akram Hossein Afsodal Moolook . . . . .	5,500		
	29,500		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	1,13,496		
		1,42,996	
<b>Chitpore Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		2,460	
<b>Mysore Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	...	22,346	
<b>Other Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Rajmehal Family . . . . .	7,269		
Purneah Family . . . . .	2,696		
Bissenpore Raj Family . . . . .	1,320		
Family of Moulana Mohamed Asiff . . . . .	68		
Others . . . . .	8,094	19,447	
<b>TOTAL BENGAL</b>			6,14,145
<b>UNITED PROVINCES OF AGRA AND OUDH.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Ex-Royal Family of Oudh.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Badshah Bahu Begum . . . . .	9,000		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	98,720	1,07,720	
<b>Ex-Royal Family of Delhi.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		41,249	
<b>Maharajah of Benares.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Maharaja Prabhu Narain Singh Bahadur . . . . .		1,00,000	
<b>Carried over</b>			15,70,001

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,48,969	15,70,001
UNITED PROVINCES OF AGRA AND OUDH— <i>contd.</i>			
<b>Other Pensions.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Syed Ahmad Shah of Meerut . . . . .	13,000		
Afroz-un-Nissa Begum, Lucknow . . . . .	8,400		
Syed Dost Muhamad Khan, Bulandshahr . . . . .	9,600		
Rani Ramanand Kuar, Benares . . . . .	7,000		
Limbin Mintha, Allahabad . . . . .	10,738		
Shahzada Basdeo Singh . . . . .	4,497		
	53,235		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	21,729	74,964	
<b>Miscellaneous.</b>			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of Tafazzul Hosain Khan . . . . .	18,291		
„ ex-Nawab of Farukabad . . . . .	6,613		
„ late ex-Raja of Coorg . . . . .	3,189		
„ late Nawab of Jhajjar . . . . .	11,695		
„ late Raja of Jhansi . . . . .	600		
„ late Rahmut-ulla Khan of Bareilly . . . . .	2,191		
„ Shah Jalil and Shah Sultan of Bareilly . . . . .	2,238		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia . . . . .	642		
„ Nawab Suja-ud-daula . . . . .	475		
„ late ex-Nawab of Banda . . . . .	210		
„ Khair-andesh Khan of Bareilly . . . . .	733		
„ late Nawab Kasim Ali Khan of Benares . . . . .	537		
„ late Husain Ali Khan . . . . .	154		
„ Moulvi-Zia-Ulla Khan of Bareilly . . . . .	2,787		
Moradabad Minhaders . . . . .	2,528		
Commutations of Pensions . . . . .	7,553		
Nizam Family . . . . .	2,996		
		63,462	
<b>Bahu Begum's Zamanat Wasika.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Baker Ali Khan . . . . .	6,194		
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .	89,098	95,292	
<b>Bahu Begum's Amanat Wasika.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		1,82,014	
<b>CHARITABLE ALLOWANCES.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Khadims of Dargah of Fatehpur Sikri . . . . .	8,053		
Ranbir Singh (Family of Raja Lal Sing) . . . . .	11,000		
	19,053		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of Raja Lal Sing . . . . .	3,850		
Punjab State Pensioners . . . . .	2,400		
Jalaun Pensioners . . . . .	2,960		
Family of late Raja Himmat Bahadur . . . . .	648		
Miscellaneous . . . . .	18,027		
	27,885	46,938	
TOTAL UNITED PROVINCES OF AGRA AND OUDH . . . . .			7,11,639
Carried over . . . . .			22,81,640

E—Miscellaneous.

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—*contd.*

	Rs.	Rs.	Rs.
Brought forward			22,81,640
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mohamed Akbar Khan . . . . .	18,915		
Tika Gagan Singh . . . . .	7,854		
	21,769		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of the ex-King of Kabul (Shahzaman Khan) . . . . .	8,157		
Lahore Royal Family . . . . .	1,397		
Family of the Nawab Surfraz Khan of Multan . . . . .	2,795		
" of a Jagirdar in Rohtak . . . . .	731		
Miscellaneous . . . . .	16,045		
	29,125	50,894	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of ex-King of Kabul (Shahzaman Khan) . . . . .	1,145		
Miscellaneous . . . . .	11,965		
Disbanded soldiers of the late Sikh Government and their families . . . . .	763		
Family of the Nawab of Jhajjar . . . . .	1,990		
Miscellaneous . . . . .	708	16,571	
TOTAL PUNJAB			67,465
0			
BURMA.			
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ex-King Theebaw's Family . . . . .		43,700	
<i>Not exceeding Rs. 5,000 per annum :</i>			
Members of the ex-Royal Family of Burma . . . . .		1,01,171	
Shan and other Chiefs . . . . .		600	
Officials of the late Burmese Government . . . . .		6,663	
Delhi Family . . . . .		10,108	
Refugee Princes . . . . .		1,930	
Talifoo Refugee Princes . . . . .		300	
TOTAL BURMA			1,64,472
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		9,063	
Oudh Family.			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		1,072	
Carried over		10,135	25,13,577

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—*contd.*

	Rs.	Rs.	Rs.
Brought forward		10,135	25,13,577
<b>BIHAR AND ORISSA—<i>contd.</i></b>			
<b>Maharajah Shitub Roy's Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i>		337	
<b>Khurda Raja.</b>			
<i>Exceeding Rs. 5,000 per annum :—</i>			
Raja Mukanda Deb		21,333	
<b>Mysore Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i>		285	
<b>Other Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Goomesur Raj Family	1,440		
Nawab Mooneoodowlla's Family	1,847		
Porahat Raj Family	91		
Angul Pensioner	264		
Miscellaneous	4,226	7,868	
		39,958	
<b>CHARITABLE ALLOWANCES.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Unno-Chuttur charges paid in Cuttack and Balasore		6,125	
<b>TOTAL BIHAR AND ORISSA</b>			<b>46,083</b>
<b>CENTRAL PROVINCES AND BERAR.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Nagpur Burhanshah Family.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Raja Azam Shah		50,000	
<b>Bhonsla Family.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Luxman Rao	12,000		
Raja Raghojee Rao (Janojee Family)	60,000		
	72,000		
<i>Not exceeding Rs. 5,000 per annum</i>	7,800	79,800	
<b>Relatives of the Bhonsla Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i>		9,823	
<b>Servants and Dependants of the Bhonsla Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i>		10,582	
<b>Ladies of the Zenana of the Bhonsla Family.</b>			
<i>Not exceeding Rs. 5,000 per annum</i>		240	
Carried over		1,50,445	25,59,660

E.—Miscellaneous.

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended  
31st March 1921—*concl'd.*

	Rs. Brought forward	Rs. 1,50,445	Rs. 25,59,660
<b>CENTRAL PROVINCES AND BERAR—<i>cont'd.</i></b>			
<b>Other Pensions.</b>			
<i>Exceeding Rs. 5,000 per annum :</i>			
Gond Raja of Chanda . . . . .	6,000		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Bijragogarh Family . . . . .	2,306		
Pensions from the 2½ lakhs Fund of Saugor . . . . .	247		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia . . . . .	3,374		
Mahratta Saliandars . . . . .	2,877		
Tanjore Raj Pension . . . . .	44		
	8,848	14,848	
		1,65,293	
<b>CHARITABLE ALLOWANCES.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		1,921	
			1,67,214
<b>ASSAM.</b>			
<b>TERRITORIAL AND POLITICAL PENSIONS.</b>			
<b>Other Pensions.</b>			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Bar Senapati's Family . . . . .	1,026		
Other Pensioners . . . . .	5,984		
		7,010	
<b>CHARITABLE ALLOWANCES.</b>			
<i>Not exceeding Rs. 5,000 per annum</i> . . . . .		180	
			7,190
<b>TOTAL IN INDIA</b>			
			27,34,064
<b>CHARGES IN ENGLAND :</b>			
<i>Secretary of State :</i>		£	
Members of the Family of the late Maharajah Duleep Singh . . . . .		9,771	
Members of the Bengal Nizamut Family . . . . .		932	
<b>TOTAL CHARGES IN ENGLAND</b> . . . . .		10,703	
			1,07,026
<b>DITTO CONVERTED INTO RS. AT £1=RS. 10</b>			
<b>TOTAL TERRITORIAL AND POLITICAL PENSIONS</b>			28,41,090

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year  
ended 31st March 1921.

	Rs.	
<b>IN INDIA :</b>		
India, General . . . . .	2,92,656	
Madras . . . . .	29,231	
Bombay . . . . .	52,575	
Bengal . . . . .	74	
United Provinces . . . . .	193	
Punjab . . . . .	3,742	
Bihar and Orissa . . . . .	7,848	
Assam . . . . .	908	
<b>TOTAL IN INDIA</b>	<b>Rs.</b>	<b>3,87,227</b>
<b>CHARGES IN ENGLAND :</b>		
<i>Secretary of State :</i>	£	
Indian Civil Service . . . . .	385,231	
Other Civil Services in India . . . . .	402,688	
Military Officers in Civil employ . . . . .	205,283	
Bengal Pilot Service . . . . .	14,134	
<b>TOTAL CHARGES IN ENGLAND.</b>	<b>1,007,336</b>	
<b>TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10</b>		
<b>TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES</b>	<b>Rs.</b>	<b>1,00,73,358</b>
		<b>1,04,60,585</b>

**No. 43.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1921.**

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA.</b>												
Subscriptions to the Military Fund . . . .	...	...	327	3	...	...	723	...	...	...	...	1,053
Subscriptions to the Military Orphan Fund . .	60	...	...	...	80,083	...	293	...	...	...	...	80,441
Subscriptions under the Indian Civil Service Family Pension Regulations . . . .	1,14,631	10,864	88,623	1,12,560	98,139	1,06,160	78,430	64,338	42,882	38,803	25,470	7,80,495
Subscriptions to the Bengal Civil Fund . . . .	219	...	...	...	...	1,971	...	...	...	...	...	2,190
Subscriptions to the Bombay Civil Fund . . . .	616	...	...	765	...	...	...	...	...	...	...	1,381
Subscriptions to the Madras Civil Fund . . . .	1,496	...	...	...	...	...	...	...	...	...	...	1,496
Contributions for Pensions and Gratuities . . . .	5,57,352	13,226	1,74,843	7,66,922	42,139	1,63,467	98,159	22,020	48,270	3,61,372	14,721	22,62,491
Deductions for Pilot Service Pension Fund . . . .	...	...	...	...	13,446	...	...	...	...	...	...	13,446
Miscellaneous . . . .	...	...	...	...	...	250	...	329	455	...	...	1,034
<b>TOTAL RECEIPTS IN INDIA</b>	<b>6,74,374</b>	<b>24,090</b>	<b>2,63,798</b>	<b>8,80,250</b>	<b>2,33,307</b>	<b>2,71,848</b>	<b>1,77,610</b>	<b>88,687</b>	<b>91,107</b>	<b>4,00,265</b>	<b>40,191</b>	<b>31,44,027</b>
									Secretary of State.	High Commis- sioner.	TOTAL.	
<b>RECEIPTS IN ENGLAND :</b>									£	£	£	
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc. . . . .									6,121	...	6,121	
Subscriptions in respect of the India Office Provident Fund . . . . .									1,018	86	1,054	
Contributions, due before 31st March 1919, towards Annuities of Members of the Indian Civil Service . . . . .									31	...	31	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :												
Bengal Civil Fund . . . . .												179
Bombay Civil Fund : . . . . .												569
Bengal Military Orphan Society . . . . .												2,924
Bengal Military Fund . . . . .												3,797
Madras Military Fund . . . . .												1,494
Bombay Military Fund . . . . .												1,470
Madras Medical Fund . . . . .												7
Indian Navy Fund . . . . .												50
									10,430	...	10,430	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service . . . .									631	...	631	
Subscriptions towards Indian Civil Service Family Pensions . . . . .									21,979	136	22,115	
Family Subscriptions of non-European Members of the Indian Civil Service . . . . .									538	...	538	
<b>TOTAL RECEIPTS IN ENGLAND</b>									<b>40,743</b>	<b>172</b>	<b>40,920</b>	
<b>TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10 . . . . .</b>												<b>4,09,208</b>
<b>TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . . . . .</b>												<b>35,53,235</b>



**No. 43A.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1921.**

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA.</b>												
Superannuation and Retired Allowances . . . . .	14,98,549	2,02,471	35,50,898	11,74,204	36,64,514	40,99,529	26,34,615	15,45,061	10,69,116	10,02,102	3,92,429	2,38,33,571
Payments made in England by means of Rupee Drafts . . . . .	2,68,972	...	...	...	...	...	..	...	...	...	...	2,68,972
Compassionate Allowances . . . . .	12,199	15,174	21,104	51,975	9,972	33,848	51,758	...	5,965	6,457	2,852	2,11,30
Commuted value of Pensions . . . . .	1,11,033	1,234	1,57,787	95,012	1,27,366	96,554	48,669	88,651	35,203	2,91,870	44,470	10,97,87
Gratuities . . . . .	13,285	6,012	15,411	19,285	14,574	17,698	43,488	33,474	5,999	10,998	4,027	1,84,20
Pensions for Distinguished and Meritorious Services . . . . .	...	14,075	...	...	...	...	1,964	...	...	...	300	16,33
Donations to Service Funds . . . . .	2,758	...	...	12,143	...	3,629	...	4,163	...	...	...	22,60
Pensions of the Military Fund . . . . .	3,286	...	12,993	3,665	...	77	1,570	...	...	...	...	21,53
Pensions of the Military Orphan Fund . . . . .	...	...	5,10	2,289	33,252	14,826	5,319	...	2,091	...	...	63,47
Pensions of the Medical Retiring Fund . . . . .	...	...	1,587	88	...	...	...	...	...	...	...	1,67
Pensions of the Bengal Civil Fund . . . . .	13,950	...	...	...	...	...	...	...	...	...	...	13,95
Pensions of the Madras Civil Fund . . . . .	1,813	...	9,294	460	...	...	1,842	...	...	...	...	13,40
Pensions under the Indian Civil Service Family Pension Regulations . . . . .	21,753	...	...	...	...	...	...	...	...	...	...	21,75
Covenanted Civil Service Pensions . . . . .	10,030	...	55,975	34,606	56,136	1,047	...	8,359	...	...	18,000	1,84,15
Pensions under the War Risk Compensation Scheme . . . . .	...	664	1,483	37,598	39,172	505	14,570	199	1,238	...	20,275	1,15,72
Special Pensions connected with War 1914 . . . . .	...	...	8,176	1,549	2,812	...	2,526	...	..	...	2,400	17,40
Refunds . . . . .	6,276	107	5,174	2,793	...	2,575	214	8	...	196	...	17,34
Pensions to the dependents of deceased lascars (ex-German ships) interned during the war in Germany . . . . .	...	...	...	104	403	...	...	...	...	...	...	5
<b>TOTAL CHARGES IN INDIA</b>	<b>19,63,504</b>	<b>2,39,743</b>	<b>33,44,984</b>	<b>44,35,850</b>	<b>39,48,201</b>	<b>42,70,348</b>	<b>28,06,495</b>	<b>16,79,945</b>	<b>11,20,212</b>	<b>13,11,623</b>	<b>4,84,753</b>	<b>2,61,05,91</b>

Total India, carried over . 2,61,05,91

43A.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1921—*contd.*

Brought forward			Rs.
	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
CHARGES IN ENGLAND :			
Pensions for Distinguished and Meritorious Services . . . . .	2,442	...	2,442
Pensions, etc., on retirement of Officers of the following classes :—			
India Office :			
Superannuation . . . . .	33,694		
Compensation (on reduction of staff) . . . . .	2,315		
Compassionate and Injury . . . . .	1,502		
Additional Gratuities under the Superannuation Act, 1909 . . . . .	9,401		
	46,912	...	46,912
Judges of the High Courts in India . . . . .	29,430	...	29,430
Bishops of Calcutta and Bombay . . . . .	1,657	...	1,657
Indian Civil Service :			
Bengal . . . . .	389,758		
Madras . . . . .	92,303		
Bombay . . . . .	92,584		
	574,645	...	574,645
Other Civil Services in India . . . . .	613,190	...	613,190
Bengal Pilot Service . . . . .	4,809	...	4,809
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed . . . . .	5,361	...	5,361
Pensions payable in respect of the India Office Provident Fund . . . . .	7,005	...	7,005
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed . . . . .	4,389	...	4,389
Home Service Pensions—Compassionate and Miscellaneous Pensions . . . . .	12,633	157	12,840
	1,302,523	157	1,302,680
Gratuities . . . . .	2,270	...	2,270
	1,304,793	157	1,304,950
Pensions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—			
Bengal Civil Fund . . . . .	150,742		
Madras Civil Fund . . . . .	55,164		
Bombay Civil Fund : . . . . .	47,245		
Bengal Military Orphan Society . . . . .	52,374		
Bengal Military Fund . . . . .	144,258		
Madras Military Fund . . . . .	143,189		
Bombay Military Fund . . . . .	188,998		
Bengal Medical Retiring Fund . . . . .	625		
Madras Medical Fund . . . . .	29,535		
Indian Navy Fund . . . . .	9,231		
	721,361	...	721,361
Indian Civil Service Family Pensions . . . . .	53,542	...	53,542
TOTAL CHARGES IN ENGLAND . . . . .	2,079,698	157	2,079,853
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10 . . . . .			2,07,98,531
TOTAL SUPERANNUATION, ETC., ALLOWANCES . . . . .			4,69,04,591

## No. 44.—ACCOUNT OF RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1921.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.												
Receipts from Sale of Stationery, etc.	Rs. 4,36,739	Rs. 280	Rs. 46,515	Rs. 27,434	Rs. 10,240	Rs. 63,714	Rs. 1,29,553	Rs. 187	Rs. 3,887	Rs. 17	Rs. 1,179	Rs. 7,19,776
Sale of Gazettes and other Publications	1,31,210	37	75,528	68,813	1,31,528	1,85,207	28,160	47,338	8,119	14,013	2,542	6,95,495
Other Press Receipts	1,26,455	21,957	45,488	1,36,272	61,323	1,23,703	1,16,028	29,554	26,370	33,610	4,237	7,25,007
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING	6,94,451	22,274	1,67,532	3,32,519	2,06,091	3,72,621	2,73,741	77,079	38,356	47,640	7,968	21,40,278

## No. 44A.—ACCOUNT OF CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1921.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.												
Stationery Office at the Presidency	3,26,130	...	1,06,990	95,359	...	...	1,55,687	...	19,691	...	...	5,28,519
Purchase of Stationery	92,02,831	45,084	16,18,194	11,96,712	21,865	69,296	38,321	21,734	405	5,068	9,144	1,23,78,316
Printing at Private Presses	17,689	6,752	42,132	8,019	6,812	...	...	...	...	54,271	27,655	2,01,486
Printing Establishment and Charges (as per details in Account No. 44B)	(a) 29,94,181	58,493	7,28,893	9,41,380	9,03,976	9,45,618	4,10,537	4,82,302	3,79,518	2,38,530	1,39,483	82,22,911
Refunds	8,175	269	1,998	102	623	1,153	73	91	5	54	375	13,798
Stationery supplied from Central Stores to the several Governments	—64,80,031	28,889	15,57,252	12,68,208	11,09,803	7,68,907	5,03,317	5,03,330	4,19,825	2,58,489	56,025	...
Ditto ditto Census Department	—53,177	...	...	...	...	...	...	...	...	...	...	—53,177
Ditto ditto for War purposes	—2,00,451	...	...	...	...	...	...	...	...	...	...	—2,00,451
Ditto ditto Post- and Telegraphs Department	—9,42,190	...	...	...	...	...	...	...	...	...	...	—9,42,190
Printing Works (including cost of paper, etc.) done for Posts and Telegraphs Department	—19,81,470	...	—11,218	—15,033	...	...	...	—3,232	...	—230	—535	—20,11,748
Ditto ditto for Census Department	—135	...	...	—8,536	...	...	...	...	...	...	—1,174	—9,845
TOTAL CHARGES IN INDIA	28,90,949	1,39,487	40,44,233	34,96,301	20,10,078	17,95,004	11,07,915	10,21,065	8,19,471	5,56,179	2,30,973	1,81,27,615

## CHARGES IN ENGLAND:

Stationery, Printing, and Book-binding for the India Office and the High Commissioner's Office, etc.

Stores for India

Secretary of State.	High Commissioner.	Total.
£ 27,006	£ 595	£ 27,601
77,919	180,433	238,352
101,325	181,028	285,953
TOTAL CHARGES IN ENGLAND		285,953
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10		2,85,953
TOTAL CHARGES FOR STATIONERY AND PRINTING		2,09,87,182

(a) Includes Exchange Compensation Allowance.

## No. 44B.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers . . . . .	29,727	6,243	23,190	47,478	39,348	19,209	13,822	13,852	16,979	9,824	8,777	2,23,249
Establishment . . . . .	10,73,318	22,582	4,08,797	4,60,775	5,18,839	4,42,408	1,74,996	3,23,502	1,90,208	1,75,206	1,13,076	39,02,507
Purchase of Materials and Stock . . . . .	1,00,216	— 2,970	1,31,766	2,73,539	2,04,525	70,397	89,057	59,303	1,12,482	32,023	8,915	10,79,313
Work done at contract rate . . . . .	7,16,510	...	...	...	10,180	3,19,476	473	2,896	4,168	...	470	10,53,973
Travelling and other Allowances . . . . .	14,217	1,652	63,818	13,112	38,533	7,141	33,811	8,216	3,449	5,520	1,144	1,90,613
Official Postage . . . . .	2,12,004	666	15,599	16,702	470	29,513	6,764	12,763	2,642	4,598	3,314	3,05,085
Contingencies . . . . .	1,73,894	1,109	85,723	1,20,879	92,281	48,882	20,556	20,268	49,820	7,392	8,757	6,41,761
Lithography . . . . .	1,956	29,211	...	2,895	...	8,592	64,858	41,642	...	3,967	...	1,53,121
Branch Press (Simla) . . . . .	3,37,292	...	...	...	...	...	...	...	...	...	...	3,37,292
Monotype Press (Simla) . . . . .	1,58,217	...	...	...	...	...	...	...	...	...	...	1,58,217
Foreign Department Press . . . . .	36,459	...	...	...	...	...	...	...	...	...	...	36,459
Private Secretary's Press . . . . .	39,948	...	...	...	...	...	...	...	...	...	...	39,948
Residency and Agency Presses . . . . .	48,187	...	...	...	...	...	...	...	...	...	...	48,187
Jail Presses, Meerut, Coorg and Delhi . . . . .	9,236	...	...	...	...	...	...	...	...	...	...	9,236
Total Printing Establishment and charges as in Account No. 44-A. . . . .	29,94,181	58,493	7,28,899	9,41,380	9,03,976	9,45,518	4,10,537	4,82,302	3,79,548	2,38,530	1,39,483	82,22,941

E. Miscellaneous.

No. 44C.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1921.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration.	4,332	18,016	4,95,641	1,31,772	35,905	59,640	90,381	55,333	33,190	32,766	18,594	9,76,570
Opium . . . . .	...	...	...	94	...	1,571	...	...	...	...	...	1,668
Salt, Customs and Excise . . . . .	3,096	6	36,360	29,062	908	1,287	98	3,219	3,007	797	...	78,340
Forest . . . . .	9,504	785	20,077	12,937	1,390	11,316	3,720	5,605	1,128	7,570	2,323	76,385
Stamps, Income Tax and Registration . . . . .	3,462	174	1,37,701	10,585	8,411	1,898	2,014	...	3,318	1,416	825	1,60,834
Posts and Telegraphs . . . . .	8,25,357	...	48,287	68,246	...	...	...	...	...	...	...	9,42,190
Mint . . . . .	6,809	...	...	640	...	...	...	...	...	...	...	7,449
General Administration . . . . .	86,693	7,725	1,20,855	55,160	55,790	20,207	60,629	9,424	14,192	9,730	6,270	4,46,675
Law Courts and Jails . . . . .	4,017	22,395	1,32,367	49,381	32,049	56,113	74,556	7,929	12,400	12,880	1,512	4,06,102
Police . . . . .	...	17,710	70,495	69,773	30,288	32,148	35,522	20,415	18,003	5,505	4,432	3,04,691
Education . . . . .	1,921	2,553	63,026	43,610	9,504	11,571	7,45	4,765	7,307	11,944	4,685	1,07,561
Medical and Sanitation . . . . .	1,454	2,445	30,594	10,591	4,214	6,428	2,618	3,511	1,829	1,802	1,872	67,421
Ecclesiastical, Political, Ports and Pilots, Agriculture, Scientific and Miscellaneous and other Civil Departments . . . . .	1,79,112	7,438	73,678	69,284	6,873	20,441	52,259	2,362	33,594	3,732	10,506	4,58,329
Military and Marine . . . . .	6,54,618	...	30,375	1,63,880	...	...	...	...	...	...	...	8,50,873
Public Works . . . . .	5,488	2,218	73,910	56,301	13,496	65,453	28,950	14,098	15,170	23,104	4,641	3,02,832
TOTAL SUPPLIES IN INDIA	17,87,163	81,468	13,31,706	7,71,352	1,08,858	2,88,106	3,38,022	1,20,661	1,43,708	1,11,296	55,660	52,57,120

No. 44D.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1921.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Land Revenue, including District Administration.	Ra. 16,956	Ra. 536	Ra. 1,62,329	Ra. 1,49,971	Ra. 1,00,539	Ra. 2,50,061	Rs. 10,761	Ra. 1,71,624	Ra. 42,121	Ra. 37,469	Ra. 40,783	Ra. 9,80,050
Opium . . . . .	...	...	...	230	16	...	...	...	...	...	14	280
Salt, Customs and Excise . . . . .	11,467	9	32,689	20,910	9,493	19,033	396	32,632	5,633	6,999	1,659	2,18,720
Forest . . . . .	9,943	287	10,479	21,580	3,600	24,975	6,231	36,171	3,014	17,356	2,085	1,35,621
Stamps, Income Tax and Registration . . . . .	148	55	771	49,210	25,439	17,459	1,177	...	24,555	1,598	26,307	1,46,719
Post and Telegraphs . . . . .	19,81,170	...	11,243	15,033	...	...	...	3,232	...	230	535	20,11,748
Mint . . . . .	3,702	...	...	211	...	...	...	...	...	...	...	3,913
General Administration . . . . .	8,64,015	20,736	2,47,193	5,45,069	3,81,044	3,87,466	2,54,620	2,75,241	2,15,891	2,05,226	1,25,524	35,05,425
Law Courts and Jails . . . . .	1,14,695	2,929	45,142	1,30,318	2,84,185	1,17,500	45,829	46,911	70,894	70,818	14,952	9,43,593
Police . . . . .	7,435	2,722	42,504	59,976	1,43,869	75,701	32,333	1,15,249	45,398	35,859	21,011	5,89,057
Education . . . . .	3,103	627	25,871	40,475	38,545	26,892	20,835	39,029	14,979	8,986	12,302	2,40,814
Medical and Sanitation . . . . .	10,579	3,189	16,368	23,310	50,738	26,147	11,790	26,139	29,912	15,978	11,433	2,25,623
Printing . . . . .	4,83,940	333	25,417	60,057	37,580	12,854	7,393	14,955	3,85,693	54,081	2,327	10,84,650
Ecclesiastical, Political, Ports and Pilots, Agriculture, Scientific and Miscellaneous and other Civil Departments . . . . .	2,63,525	41,079	1,14,483	81,004	81,628	3,12,020	1,01,714	37,045	81,249	15,009	18,689	11,48,939
Military and Marine . . . . .	20,80,256	...	11,016	27,987	...	...	...	33,308	252	406	703	21,53,927
Public Works . . . . .	63,937	1,990	26,516	42,819	51,091	91,066	53,467	55,680	33,068	22,639	11,305	4,55,778
TOTAL SUPPLIES IN INDIA	50,15,161	73,982	7,62,055	12,77,790	13,03,277	13,00,044	5,53,486	8,87,316	9,83,653	4,92,244	2,89,629	1,38,44,637

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No. 45.—ACCOUNT of EXCHANGE on net outlay in ENGLAND under Non-Commercial Revenue Heads.

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**India General.**

	£
(i) Net Revenue Expenditure in England during 1920-21 . . . . .	28,200,250
	<hr/>
	Rs.
(ii) Rupee equivalent of the above at 2s. per rupee, the rate adopted for conversion in the accounts . . . . .	28,20,02,501
(iii) Rupee equivalent of (i) at 1s.—8·6570285d., the average of the telegraphic transfer rates from Calcutta on London during the year . . . . .	32,76,39,574
	<hr/>
(iv) Difference between (iii) and (ii) representing adjustment for exchange . . . . .	4,56,37,073
(v) <i>Deduct.</i> —Amount charged to Railways, Irrigation and Posts and Telegraphs . . . . .	1,32,97,547
	<hr/>
(vi) Balance charged to the head "Exchange" in respect of non-commercial heads . . . . .	Rs. 3,23,39,526

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## No. 46—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1921.

	India. General.	North- West Frontier.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provin- ces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight Tax . . . . .	1,01,30,139	...	...	...	4,03,715	...	...	2,41,577	...	...	4,076	1,07,79,507
Gain by Exchange on local transactions . . . .	82,370	6,443	55,058	2,781 1,63,127	16,730	16,673	383 22,982	48,504	12 4,374	...	316 684	3,442 4,24,313
Premium on Bills . . . .	36,112	21,161	2,82,354	1,58,527	5,97,991	1,51,343	1,70,825	26,568	3,25,329	1,63,992	33,182	19,07,334
Unclaimed Deposits . . . .	...	...	8,957	136	42	1,305	...	...	46	...	...	10,486
Treasure Trove . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed Bills of Ex- change of more than three years' standing . . .	1,316	...	978	5,690	1,789	2,603	2,931	...	358	2,152	137	17,904
Profits from Australian Wheat Scheme . . . . .	...	...	...	24,48,405	...	...	...	...	...	...	...	24,48,405
Profits from Rice Scheme .	...	...	...	...	...	...	...	8,89,57,336	...	...	...	8,89,57,336
Sale-proceeds of Darbar Presents . . . . .	2,975	2	...	100	1,406	...	378	375	153	...	...	5,389
Sale of old Stores and Materials . . . . .	20,633	929	3,098	3,330	5,334	8,924	2,873	4,850	5,608	1,836	1,457	63,927
Sale of Land and Houses, etc. . . . .	2,59,358	93	...	...	431	71,150	37,141	...	9,761	56,336	271	4,34,541
Government Audit Fees . .	15,686	614	36,842	11,492	51,571	78,155	15,259	721	22,668	150	6,375	2,39,533
Contributions . . . . .	...	16	2,13,666	...	10,113	...	627	...	1	52,179	74	2,76,676
Rents . . . . .	7,242	8	6	9,940	12,199	1,23,230	11,429	...	6,984	9,907	2,217	1,88,192
Rates and Taxes . . . . .	...	...	...	...	...	...	...	...	...	...	424	424
Miscellaneous Fees, Fines, and Forfeitures . . . . .	1,42,916	4,726	58,598	66,832	6,956	7,695	35,393	30,737	4,772	490	1,883	3,60,998
Percentages chargeable on European Stores, etc. . . .	2,10,410	14	41,604	1,61,205	18,343	8,254	12,501	37,920	5,544	2,278	7,596	5,05,569
Extraordinary Items . . . .	...	81	...	7,58,230	2,000	40,841	11,34,680	...	...	...	...	19,85,832
Percentage on Capital cost of furniture supplied to High Officers . . . . .	12,717	3,900	767	134	...	...	914	...	405	3,830	1,950	24,617
Recoveries of Famine Ex- penditure . . . . .	...	...	900	...	2,95,900	4,501	...	...	...	59	...	3,01,360
Value of old Currency Notes assumed to be no longer in circulation . . . .	18,210	...	5,850	8,900	...	1,490	9,870	...	...	...	...	44,320
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans . . . .	...	...	...	...	...	4,573	...	...	...	...	...	4,573
Receipts arising out of war adjusted in the Civil Department . . . . .	3,38,785	...	152	5,280	3,296	...	...	...	2,000	...	...	3,49,513
Miscellaneous . . . . .	7,49,719	1,29,423	17,201	83,839	1,37,553	60,820	7,68,334	1,19,633	79,827	4,422	8,472	21,59,243
<b>TOTAL RECEIPTS IN INDIA</b>	<b>1,20,23,588</b>	<b>1,67,410</b>	<b>7,25,931</b>	<b>38,92,398</b>	<b>15,55,369</b>	<b>5,86,487</b>	<b>22,83,575</b>	<b>8,94,68,221</b>	<b>4,67,842</b>	<b>2,58,099</b>	<b>69,064</b>	<b>11,14,93,484</b>

	Secretary of State.	High Commis- sioner.	TOTAL.
<b>RECEIPTS IN ENGLAND :</b>	£	£	£
Profit on the sale of Wheat . . . . .	533,763	...	533,763
Contribution by His Majesty's Treasury in respect of the administrative expenses of the India Office . . . . .	72,000	...	72,000
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia . . . . .	23,977	...	23,977
From the Commissioners of Inland Revenue : allowance in respect of the assessments of Income Tax made at the India Office . . . . .	1,800	...	1,800
Conscience money . . . . .	40	...	40
Miscellaneous Fees, etc. . . . .	116	...	116
Sale proceeds of unserviceable stores and receipts on sundry accounts . . . . .	132	107	239
	651,823	107	651,935
<i>Miscellaneous Receipts connected with the supply of Stores to India :</i>	£	£	
Fines and Penalties incurred by Contractors in providing Stores (less refunds) . . . . .	16	...	
Sale proceeds of sawdust, etc. . . . .	185	203	
Inspection of Stores for the Imperial Government, etc. . . . .	8	...	
	209	203	412
<b>TOTAL RECEIPTS IN ENGLAND</b>	<b>652,037</b>	<b>310</b>	<b>652,347</b>

TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10 . . . . . 63,23,464

TOTAL MISCELLANEOUS RECEIPTS . . . . . 11,78,16,948



No. 46A—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Rewards for Proficiency in Oriental Languages, etc.	13,502	4,850	6,155	12,509	16,586	6,150	1,685	60,329	9,584	2,350	4,080	1,38,111
Annual Stipends to holders of Literary Titles	300	...	1,200	500	2,097	988	400	1,815	1,000	400	200	8,900
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,76,037	1,352	67,029	1,12,505	25,942	79,886	57,936	1,34,951	26,047	68,114	13,727	7,63,526
Loss on notes and Specie Remittances	...	45,000	...	498	...	...	...	...	...	...	...	45,498
Loss by Exchange on local transactions	1,94,348	...	...	...	...	...	5,312	...	...	...	2,832	2,02,492
Discount on bills	...	...	...	...	...	...	...	13	...	...	...	13
BOOKS AND PERIODICALS:												
Subscription to Periodi- cals, etc.	78,887	..	40,996	...	3,164	...	...	...	...	...	900	1,23,947
Cost of Books and Pub- lications	100	..	2,168	2,287	3,621	26,940	...	8,471	10,559	5,428	2,206	62,276
CHARITY:												
Donations for Charitable Purposes	70,389	1,211	2,43,568	79,441	69,956	48,838	4,326	32,318	5,251	1,960	4,812	5,69,070
Charges on account of European Vagrants	1,879	...	374	14,349	8,361	3,067	1,370	...	...	...	...	29,400
MISCELLANEOUS:												
Payments arising out of the War adjusted in the Civil Department	8,225	...	6,261	99,710	1,11,686	910	...	1,090	919	...	731	2,29,532
Losses on uninsured shipments	...	...	...	7,639	...	...	...	...	...	...	...	7,639
Peace celebration	—34	..	...	5,807	...	—23	582	632	...	...	168	7,232
Rewards for Destruction of Wild Animals	1,703	163	20,878	2,226	12,122	16,366	2,017	86,795	11,601	31,927	6,316	1,95,119
Petty Establishments	37,027	38,389	23,888	47,507	28,922	18,119	6,13,731	5,509	61,887	6,473	49,236	9,30,688
Special Commissions of Enquiry	8,53,440	..	8,183	8,830	15,517	55	6,185	37,318	33	...	...	9,29,066
Irrecoverable Temporary Loans written off	1,05,100	...	786	67,969	5,323	94,707	2,258	7,630	4,369	2,390	17,725	3,03,287
Charges for search for hidden treasure	...	...	7	...	...	237	...	942	51	...	...	1,237
Rents, Rates, and Taxes	34,873	...	5,839	3,18,808	33,264	...	2,861	1,92,080	10	23,497	6,066	6,16,328
Contributions	8,63,522	6,550	1,99,322	2,21,457	6,575	1,28,011	10,53,396	1,29,364	62,735	96,218	2,87,255	30,54,405
Extraordinary Items	...	..	...	22,896	...	300	...	...	..	...	...	22,696
Miscellaneous Charges for Treatment of Pa- tients at the Pasteur Institute	36	18	3,658	3,055	5,245	2,270	19,022	243	1,215	540	15,589	50,896
Local Clearing Office	36,939	...	...	...	...	...	...	...	...	...	...	36,939
Refund of Value of old Currency Notes credit- ed to Government	620	...	...	...	...	85	...	...	...	...	...	705
Subsidies for Land Com- munications	...	...	...	...	...	...	...	22,246	...	18,900	69,948	1,11,094
Charges for pearl fish- ery at Aden	...	...	...	1,120	...	...	...	...	...	...	...	1,120
Petty construction and repairs	4,171	...	...	...	...	...	...	...	...	...	...	4,171
Charges on account of the visit of His Royal Highness the Duke of Connaught	35,92,988	...	..	...	...	...	...	...	...	...	...	35,92,988
Miscellaneous and Un- foreseen Charges	1,07,016	3,99,660	10,723	4,286	35,908	25,285	92,785	12,451	4,024	6,225	203	6,98,564
War Boards including Publicity Boards	26,622	...	76,895	19,401	1,557	31,457	98,832	17,914	13,933	...	...	2,86,661
Miscellaneous Refunds	25,534	155	1,213	30,926	3,929	10,435	45,068	1,561	7,456	5,098	34	1,31,409
TOTAL CHARGES IN INDIA	62,33,224	4,97,153	7,19,638	10,82,826	3,86,775	4,94,083	20,07,794	7,53,687	2,20,759	2,72,520	4,81,628	1,31,50,087
Total India, carried over												1,31,50,087

No. 46A.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1921—  
*continued.*

Total India, brought forward			Rs. 1,31,50,087
	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
<b>CHARGES IN ENGLAND:</b>			
Examination Expenses and Allowances of Candidates for the Indian Civil Service	18,429	...	18,429
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms	1,201	...	1,201
Expenditure in connection with the Indian Currency Committee, 1919	—387	...	—387
Expenditure in connection with the Civil Secretariats Committee	53	...	53
Expenditure in connection with the Committee on the organisation of an Indian Stores Department	204	...	204
Contribution towards Expenses of the Secretariat of the League of Nations	28,787	...	28,787
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)	385	...	385
Contribution towards the School of Oriental Studies	1,550	...	1,550
Grant to the funds of the Burma Society	...	375	375
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland	4,313	...	4,313
Visit of His Royal Highness the Duke of Connaught to India	446	...	446
Fee of actuary for the valuation of the Indian Civil Service Family Pension Scheme	525	...	525
Passage to India of Civil officers recalled to duty prior to the expiration of their leave	450	...	450
Expenditure in connection with the repatriation of civilian prisoners of war returned from Germany	727	...	727
Sundry items	1,028	26	1,054
	57,711	401	58,112
<b>Miscellaneous Charges connected with the supply of Stores to India:</b>			
	£	£	
Stores lost ex various ships owing to enemy action	2,472	6,273	
Other Stores lost or damaged in transit to India	818	1,037	
Contributions to General average on ships imperilled by enemy action	...	2,763	
Other Contributions to general average	—3	178	
	3,287	10,251	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	...	259	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	14,541	—4,980	
	17,828	5,530	23,358
<b>TOTAL CHARGES IN ENGLAND</b>	<b>75,539</b>	<b>5,931</b>	<b>81,470</b>
<b>TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10</b>			<b>8,14,696</b>
<b>TOTAL MISCELLANEOUS CHARGES</b>			<b>1,39,64,783</b>



## GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS,

1920-1921.

## Section F.—Famine Relief and Insurance.

Expenditure Rs. 1,50,00,000.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Major Head Total.
					Expenditure.
				Rs.	Rs.
Famine Relief . . .	47	Charges . . . . .	132	...	26,64,017
Construction of Protec- tive Railways . . .	48	Capital Expenditure . . . .	133	...	—60,841
Construction of Protec- tive Irrigation Works.	48A	Capital Expenditure . . . .	137	...	59,70,714
	48B	Detailed account of Capital Expendi- ture on Irrigation Minor Works to 31st March 1921 on which the expenditure is now charged to Protective . . . . .	138	31,52,418	...
Reduction or Avoidance of Debt . . . . .	49	Charges . . . . .	139	...	64,26,110
				TOTAL .	1,50,00,000

## No. 47.—ACCOUNT OF FAMINE RELIEF for the year ended 31st March 1921.

	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishments	...	...	1,996	16,654	10,029	137	...	76	35,545	15,093	...	79,533
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	...	522	...	...	...	...	...	522
Other charges	...	...	...	...	...	230	...	...	...	...	...	290
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	601	...	...	...	...	...	...	...	604
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	1,039	...	...	...	...	...	...	...	...	1,039
Relief Works in Charge of Public Works Officers—												
Civil Buildings:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Communications:												
Wages of labour	...	...	14,295	94,301	...	63	...	...	...	72,274	...	1,80,938
Other charges	...	...	24,418	11,009	...	1,608	...	...	...	1,77,950	...	2,15,583
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	15	...	...	...	...	...	...	...	15
Other charges	...	...	...	21	...	308	...	...	...	...	...	419
Irrigation:												
Wages of labour	...	...	...	91,470	...	...	...	...	...	43,293	...	1,34,763
Other charges	...	...	2,106	21,988	...	519	...	...	...	...	...	27,733
Railways:												
Wages of labour	...	...	...	28,240	...	...	...	...	...	...	...	28,240
Other charges	...	...	...	19,775	...	...	...	...	...	...	...	19,775
Relief to people employed otherwise than on Relief Works												
Gratuitous Relief	...	...	...	2,86,671	918	10,809	...	...	4,13,741	1,55,409	...	8,77,548
Miscellaneous—												
Advances for aided private works	...	...	1,000	60	...	2,221	...	...	...	...	...	3,284
Measures for protection of Cattle	...	...	...	8,50,787	...	507	1,75,204	...	...	15,125	...	10,01,503
Other expenditure	...	...	375	25,160	...	...	...	50,000	...	—9	...	75,527
TOTAL CHARGES IN INDIA	...	...	45,320	14,06,936	10,947	17,110	1,35,204	50,076	4,42,285	1,80,138	...	26,54,017

No. 48.—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE ON CONSTRUCTION OF PROTECTIVE RAILWAYS during, and to end of, the Year 1920-21.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	Rs.	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	
Assam-Bihar—Assam-Bihar Section	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	..	..	..	..	24,29,950	1,02,35,700	(a) 1,26,65,650	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	..	..	..	..	18,00,810	31,03,380	(b) 49,63,990	
Bellary-Kistna	..	..	..	..	1,80,876	—1,05,744	75,132	
Bellary-Royadug	..	..	..	..	80,34,893	79,13,593	1,65,78,416	
Dharmapuri-Hosur	..	..	..	..	7,74,067	(d) 7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
East Coast	—60,841	..	—60,841	..	20,52,703	(e) 16,965	20,69,668	(e) Ditto
Guntakal-Mysore Frontier	..	..	..	..	4,41,85,975	5,33,03,810	9,74,89,815	
Hospet-Kottur	..	..	..	..	1,30,053	58,03,183	59,35,236	
Morappur-Dharmapuri	..	..	..	..	13,06,566	(d) 8,539	15,15,105	
Rawari-Ferozepur	..	..	..	..	8,11,388	(d) 4,135	8,15,523	
South Indian	..	..	..	..	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Southern Mahratta (depreciation on works)	..	..	..	..	24,87,256	3,82,25,688	4,07,16,944	
Tirupattur-Krishnagiri	..	..	..	..	97,674	4,20,397	5,27,071	
Vizagapatam-Raipur Survey	..	..	..	..	10,72,627	(d) 11,043	10,83,670	
TOTAL	—60,841	..	—60,841	..	7,84,50,197	11,98,02,387	19,84,02,584	

NOTE.—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 280 and 281.



Bihar and Orissa.		68,377	27,108	650	...	96,135	11,477	84,658	4,60,506	1,01,487	10,058	...	5,72,031	1,858	5,70,173
Tribeni Canal		68,377	27,108	650	...	96,135	11,477	84,658	68,48,206	15,99,108	4,61,684	...	79,08,740	84,010	78,24,730
TOTAL		68,377	27,108	650	...	96,135	11,477	84,658	68,03,712	17,00,665	4,71,742	...	84,80,771	85,868	83,94,903
Central Provinces and Berar.		21,022	14,877	438	...	36,337	...	36,337	5,28,717	1,11,025	5,568	...	6,43,310	55	6,43,255
Chandpur Tank		21,022	14,877	438	...	36,337	...	36,337	8,32,785	2,07,682	13,322	...	10,55,589	6,133	10,47,456
Ghoraheri "		...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,008	613	1,57,396
Khalise "		...	...	...	...	...	...	...	2,39,411	53,804	3,863	...	2,97,081	371	2,96,710
Rumal "		...	...	...	...	...	...	...	6,95,440	1,30,062	5,394	...	7,30,896	291	7,30,615
Khatibanda "		...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	1	3,76,035
Marowda "		...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khapri Aranda "		...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kholi "		...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...	1,18,801
Kusrangi "		...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	1	86,929
Khalra Dahan "		...	...	...	...	...	...	...	78,511	19,080	505	...	98,076	...	98,076
Kukerdelhi "		...	...	...	...	...	...	...	1,45,119	33,238	964	...	1,79,316	...	1,79,316
Bainakheri "		...	...	...	...	...	...	...	1,03,321	24,338	637	...	1,28,296	...	1,28,296
Hargahan "		...	...	...	...	...	...	...	1,73,441	43,895	3,804	...	2,21,110	40	2,21,100
Pindrawan "		...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	86	1,92,529
Wara "		...	...	...	...	...	...	...	2,26,935	4,68,913	24,364	...	2,74,712	6,884	2,74,028
Ramtak Reservoir		...	...	...	...	...	...	...	1,80,677	31,257	1,516	...	2,16,450	162	2,16,288
Barera Kulan with Mohari Feeder.		...	...	...	...	...	...	...	75,87,678	15,82,571	4,86,017	...	97,57,550	47,554	97,09,996
Tondula Canal		4,52,153	1,32,704	1,12,436	...	7,23,459	18,777	7,01,682	4,83,923	1,11,657	13,531	...	6,12,111	14	6,12,097
Nalashwar Tank		4,411	3,123	92	...	7,925	...	7,625	4,00,763	89,011	9,557	...	4,99,331	296	4,99,035
Jamunia "		1,066	523	21	...	1,613	...	1,613	1,51,608	35,008	3,353	...	1,89,969	97	1,89,872
Kattanjheri "		1,204	636	28	...	1,958	...	1,958	5,36,587	1,05,671	82,977	...	5,75,114	2,883	5,75,114
Chorkanara "		23,266	16,465	485	...	40,216	...	40,216	4,53,005	1,15,639	6,564	...	6,92,321	64	6,91,598
Bodul Khassa "		5,065	4,616	118	...	10,129	...	10,129	4,62,769	1,76,290	63,262	...	5,06,068	723	5,06,068
Parant "		1,82,543	76,275	26,098	...	2,81,916	310	2,81,916	2,21,439	76,322	4,757	...	1,64,161	143	1,64,161
Kumbhari Tank		1,83,893	63,384	2,777	...	255,057	143	2,84,911	2,21,439	76,322	4,757	...	1,64,161	...	1,64,161
Khanung Tank		99,988	50,109	13,842	...	1,64,161	...	1,64,161	99,988	50,109	13,842	...	99,314	...	99,314
Kusuria Tank		55,437	38,595	1,156	...	95,188	...	95,188	1,67,16,930	38,10,115	7,57,392	...	2,14,05,953	66,301	2,13,39,652
TOTAL		10,41,566	4,04,323	1,57,584	...	16,28,961	19,900	16,09,661	8,98,38,357	1,89,9,551	37,73,402	...	11,33,68,416	3,31,563	11,30,36,853
TOTAL CONSTRUCTION		41,21,260	13,60,919	2,65,412	...	58,72,804	45,722	58,27,082	26,76,286	6,14,635	76,511	...	33,67,432	4,229	(a) 33,63,203
Add--Outlay on works which were formerly classed as Protective but are now classed as Productive		...	...	...	...	...	...	...	22,68,676	7,55,170	1,30,871	...	31,54,917	2,399	(b) 31,52,413
Deduct--Outlay charged to Minor Works and to Famine Relief		...	...	...	...	...	...	...	9,02,95,967	1,88,59,016	37,18,912	...	11,35,81,031	3,33,393	11,32,47,638
Carried over		41,21,260	13,60,919	2,65,412	...	58,72,804	45,722	58,27,082	9,02,95,967	1,88,59,016	37,18,912	...	11,35,81,031	3,33,393	11,32,47,638

(a) N.W. Frontier Province—  
Lower Swat River. 26,65,800  
Madrac— 4,420  
Sattinope  
Central Provinces—  
Asola Mendra 5,93,937  
Wanganga 30,576  
Mahandi 68,470  
33,63,203

Vide Account No. 70A.



No. 48A.—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE ON CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1920-21—*contd.*

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.										TOTAL EXPENDITURE TO END OF THE YEAR.									
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Receipts on Capital Account.	NET TOTAL.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
Brought forward	41,21,200	13,60,919	2,65,412	1,25,213	58,72,804	45,723	58,27,082	9,02,95,937	1,89,59,015	37,18,942	7,07,106	11,35,81,031	3,33,393	11,32,47,638						
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.																				
India, General	720	3,141	15		3,876		3,876	89,533	8,34,619	25,561		9,46,713		2,92,747						
Rajputana								63,574	5,52,664	23,307		4,98,545		4,98,545						
Central India								23,959	1,82,535	1,759		2,08,253		2,08,253						
Baluchistan									6,673	495		7,168		7,168						
TOTAL	720	3,141	15		3,876		3,876	89,533	8,34,619	25,561		9,46,713		9,46,713						
MADRAS.																				
Surveys, etc.	4,636	2,193	51		6,880		6,880	3,88,606	14,76,761	90,792		19,56,159		19,56,159						
Buckingham Canal								6,54,680	10,670	760		6,66,110		6,66,110						
Siddapur Tank Project								5,000				5,000		5,000						
TOTAL	4,636	2,193	51		6,880		6,880	10,48,286	14,87,431	91,552		26,27,239		26,27,239						
BOMBAY.																				
Surveys and Investigations of Protective Irrigation Works	29,418	7,358	1,043		37,819		37,819	3,41,141	10,55,119	93,574	114	14,89,948		14,89,948						
Preparation of projects for Famine Relief programme	—85	—11	—1		—97		—97	1,79,523	4,35,401	41,979	—115	6,56,788		6,56,788						
TOTAL	29,333	7,347	1,042		37,722		37,722	5,20,664	14,90,520	1,35,553	—1	21,46,736		21,46,736						
BENGAL.																				
Preparation of programme of Famine Relief Works		749			749		749	6,323	65,067	1,431	165	72,986		72,986						
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal								29				29		29						
TOTAL		749			749		749	6,352	65,067	1,431	165	73,015		73,015						
UNITED PROVINCES OF AGRA AND OUDH.																				
Surveys and Investigations of Famine Relief Projects	6,936	15,913	88		22,967		22,967	1,17,443	4,60,761	19,493	1	5,97,698		5,97,698						
Preparation of Famine Relief Projects	3,253	2,185	62		5,500		5,500	22,493	2,00,791	9,305	3	2,32,692		2,32,692						
TOTAL	10,189	18,128	150		28,467		28,467	1,39,936	6,61,552	28,798	4	8,30,290		8,30,290						

	...	...	...	...	...	...	...	...	8	...	8	...	8
<i>Punjab.</i>													
Hissar Famine Project . . . . .	...	...	...	...	...	...	...	12,984	2,988	195	...	16,165	10,165
Ranjot Canal . . . . .	...	...	...	...	...	...	...	29,604	...	...	...	29,604	29,604
Surveys, etc. . . . .	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	45,777
TOTAL . . . . .	...	...	...	...	...	...	...	80,523	38,531	144	...	69,198	69,198
<i>Burma.</i>													
Surveys for Famine Projects . . . . .	...	...	...	...	...	...	...	6,366	8,185	...	...	14,541	14,541
<i>Bihar and Orissa.</i>													
Tribeni Canal Extension Scheme . . . . .	...	...	...	...	...	...	...	22,437	2,45,453	14,776	...	2,82,501	2,82,501
Preparation of Famine Relief Works . . . . .	...	...	...	...	...	...	...	748	16,512	...	...	17,260	17,260
Enquiries concerning Famine Relief Protective Works . . . . .	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	8,66,000
Orissa Coast Canal . . . . .	...	...	...	...	...	...	...	7,540	5,903	275	...	13,119	13,119
Surveys . . . . .	...	...	...	...	...	...	...	2,135	...	...	...	2,135	2,135
Siltmanas Canal Project . . . . .	...	...	...	...	...	...	...	3,961	9,295	...	...	13,256	13,256
Karnanasha Project . . . . .	...	...	...	...	...	...	...	7,43,867	4,45,568	19,242	...	12,08,812	12,08,812
TOTAL . . . . .	...	...	...	...	...	...	...	5,87,475	27,14,760	1,56,630	...	35,05,878	35,05,878
<i>Central Provinces and Berar.</i>													
Tank Projects, Surveys, etc. . . . .	12,863	28,848	10,208	14,019	65,938	...	...	59,70,714	2,66,00,350	41,78,048	7,54,122	12,50,84,719	3,33,393
GRAND TOTAL . . . . .	41,79,001	4,21,325	2,76,878	1,39,232	60,16,436	45,722	...	59,70,714	2,66,00,350	41,78,048	7,54,122	12,50,84,719	3,33,393
<i>Deduct</i> —Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant, vide Account No. 80. . . . .													
NET CHARGED TO THE Famine Insurance GRANT ON ACCOUNT OF PROTECTIVE IRRIGATION WORKS . . . . .								59,70,714					12,23,58,556

(a) Excludes Rs. 4,126 transferred to works for which Capital and Revenue Accounts are kept, vide note (c), page 135.

(b) Includes Rs. 16,591 on account of adjustment of exchange.

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE ON IRRIGATION MINOR WORKS to 31st March 1921, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	Less Receipt on Capital Account.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Bombay.</i>						
Gokak Canal, First Section and Storage Works . . . . .	75,380	21,680	6,330	1,03,390	50	(d)1,03,340
Mhasvad Tank . . . . .	2,94,674	54,230	28,800	3,77,704	830	3,76,874
Nira Canal including Shelpore Tank . . . . .	5,44,883	2,15,863	62,077	8,22,823	1,270	8,21,553
Chankapur Tank . . . . .	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank . . . . .	3,857	9,380	100	13,337	...	13,337
Bhudial Tank . . . . .	3,67,463	82,639	5,018	4,55,120	249	(e)4,54,871
Pravara River Works—Ojhar Right Bank Canal . . . . .	4,35,869	94,931	6,191	5,36,991	...	(f)5,36,491
	17,38,532	4,91,123	1,13,626	23,43,281	2,399	23,40,882
<i>United Provinces of Agra and Oudh.</i>						
Betwa Canal . . . . .	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhmau Canals . . . . .	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
<i>Bihar and Orissa.</i>						
Dhaka Canal . . . . .	16,792	5,586	...	22,378	...	(b)22,378
Tribeni Canal . . . . .	1,05,502	15,961	...	1,21,463	...	(c)1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
<i>Central Provinces and Berar.</i>						
Marowda Tank . . . . .	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „ . . . . .	19,232	4,423	289	23,944	...	23,944
Jumania „ . . . . .	...	145	...	145	...	145
Kattanjheri „ . . . . .	...	51	...	51	...	51
Kumhari „ . . . . .	35,593	13,438	1,980	51,011	...	51,011
	1,33,728	36,205	3,453	1,73,386	...	(a)1,73,386
GRAND TOTAL . . . . .	22,68,676	7,55,170	1,30,971	31,54,817	2,399	(g)31,52,418

(a) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (b) Includes Rs. 14,117 charged to "33.—Famine Relief." (c) Includes Rs. 1,01,740 charged to "33.—Famine Relief."

(d) Outlay ceased to be charged to Protective after 31st March 1889.

(e) Includes Rs. 4,25,233 charged to "33.—Famine Relief."

(f) Includes Rs. 5,13,868 charged to "33.—Famine Relief."

(g) Minor works—Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46,116; Provincial, Rs. 3,93,694; Works for which neither Capital nor Revenue Accounts are kept, Rs. 35,511; Famine Relief, Rs. 11,77,187.

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1921.

	AMOUNT.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General . . . . .	64,26,110

F.—Famine Relief and Insurance.



## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS,

## 1920-1921.

### Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Major Head Total.
					Expenditure.
				Rs.	Rs.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure . . . . .	142	...	...
				TOTAL .	

No. 50—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under Famine Insurance) for, and to end of, the Year 1920-21.

PROVINCES AND RAILWAYS.				DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
IMPERIAL.				Rs.	Rs.	Rs.	Details of Construction expenditure on Lines are exhibited in Account No. 74, pages 280 and 281.
India.				...	13,10,570	13,10,570	
Bhopal	.	.	.	.	.	.	
Madras.				...	84,400	84,400	
Vizagapatam-Kaipur Survey	.	.	.	.	.	.	
East Const	.	.	.	.	20,12,242	20,12,242	
Punjab.				...	4,88,28,023	4,88,28,023	
North-Western (Frontier Sections)	.	.	.	.	.	.	
Frontier Railway Reserve Material	.	.	.	.	23,00,378	23,00,378	
Total				...	5,45,35,712	5,45,35,712	

GOVERNMENT OF INDIA.  
**FINANCE AND REVENUE ACCOUNTS,**  
**1920-1921.**

**Section H.—Railway Revenue Account.**

Revenue Rs. 25,01,45,098. Expenditure Rs. 19,37,65,251.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Railways	51	Statement showing the percentage of the net revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts . . . . .	147	...	...	...
State Railways	52	Gross Receipts . . . . .	148	...	80,99,06,054	...
	52	Deduct—Working Expenses . . . . .	149	...	54,52,84,348	...
	51	" —Surplus profits, etc. . . . .	147	...	1,72,51,527	...
		Net Receipts . . . . .			24,73,70,179	
		Interest on Debt . . . . .	151	...	..	13,19,02,760
		India, State Railways Specific . . . . .	151	9,41,736	...	..
	53	" " { India—State Railways Non-specific . . . . .	151	9,04,40,629	...	...
		{ England, ditto . . . . .	151	2,06,21,757	...	...
		Interest on Sterling Debt converted at the average rate . . . . .	151	1,98,98,638	...	...
	53	Annuities in purchase of Railways and Sinking Fund converted at the average rate . . . . .	151	...	...	4,21,55,600
	53	Interest on Capital contributed by Companies converted at the average rate . . . . .	151	...	...	2,48,00,022
Subsidised Companies	54	Government share of Surplus Profits and Repayment of Advances of Interest . . . . .	154	...	27,74,019	...
	55	Land and Subsidy . . . . .	156	...	...	5,23,040
Miscellaneous Railway Expenditure.	56	Miscellaneous Charges and Surveys . . . . .	159	...	...	—56,16,171
				TOTAL	25,01,45,098	19,37,65,251

H.—Railway Revenue Accounts.



## SECTION H.

### Railway Revenue Accounts.

This section of the Finance and Revenue accounts deals with the Revenue transactions of Railways. The Capital transactions are separately dealt with in Section N, and only the total Capital at Charge of each railway as arrived at in Account No. 74 in that section is brought into this section for comparison with the figures of Net Revenue Receipts.

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction they have been worked either by the State, or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State, *e.g.*, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Great Indian Peninsula Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, *e.g.*, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka Railway, which was built by a Company of that name, is worked by the East Indian Railway. Similarly, the Southern Punjab Railway Company has entrusted the working of its undertakings to the North Western State Railway.

3. The East Coast Railway was originally constructed and worked by Government as famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur-Bikanir Railway was constructed by Government and handed over for working to the Jodhpur-Bikanir Railway which belongs entirely to Indian States. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases except those where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, *i.e.*, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—

- (a) those in which Government has a Capital interest,
- (b) those in which it has not.

The latter comprise for the most part the Branch Line Companies and are much the less important and may be dealt with briefly.

5. Generally the main financial conditions of the contracts with such Companies are:—

- (1) the provision of land by Government free of cost to the Companies,

(2) financial assistance in the shape of a firm guarantee of  $3\frac{1}{2}$  per cent. on the capital, or a rebate out of the net receipts of the parent system from "interchanged traffic" sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent on the Capital ;

(3) surplus profits over and above 5 per cent. to be divided equally between Government and the Branch Line Company.

6. Many small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the Capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 88D). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No 55). Similarly the Government share of the surplus profits of the railway, above 5 per cent, is credited as a Revenue receipt (*vide* Account No 51). In each case in which Government gives a direct guarantee there is a liability in respect of interest, and if Government had to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 55).

7. The State has much greater immediate interest in those railways the Capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are either:—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working Companies have contributed a small amount of Share Capital on which a definite rate of interest is guaranteed by Government and in respect of which the Companies receive a share of the surplus profits after meeting all charges for interest on Capital.

Both classes are financed in the same way, *viz.*, through the Government programme, the funds for which are provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the working Companies.

8. The main scheme of these accounts is designed to show:—

(a) The Capital at charge of each railway (Account No. 74).

(b) The net working receipts, comprising the gross receipts, less the expenses of working (Account No. 52).

(c) The percentage of (b) on (a) (Account No. 51).

(d) The outgoings in the shape of shares of surplus profits paid to the working Companies and interest charges, etc., on the Capital expended (Accounts Nos. 51 and 53).

(e) The net gain or loss to Government (Account No. 51).

9. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus, the Agra Delhi Chord, Baran-Kotah and Bhopal Railways are all worked by the Great Indian Peninsula Railway.

## ACCOUNT No. 51.

*Statement of Net Revenue Receipts of State Railways for 1920-21 and of the percentage of those figures on the capital at charge on 31st March 1921, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.*

This is the main account and all that follows work up to it though they may contain information which is important for other reasons. It brings together the Capital at Charge of each railway which is financed by Government and the net Revenue receipts of the year, and from these deduces the percentage return on the Capital at charge.

Before however the final net gain or loss to Government on the financial results of the year's working can be arrived at for each railway, it is necessary to deduct certain payments made by Government in the shape of the shares of Surplus Profits and of net Revenue receipts payable to the working companies or Indian States under their contracts; and when these and the Interest, Annuity and Sinking Fund charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of Surplus Profits payable to companies (column 5) as the terms of the contracts vary so much, but full details of the Interest, Annuity and Sinking Fund charges (column 6) will be found in the subsidiary Statements Nos. 53 and 53A.

3. In arriving at the percentage return on the Capital at charge of railways as a whole, the outlay on projects which have been abandoned, and on unappropriated stores balances has necessarily to be added to the total Capital outlay. Similarly, in arriving at the final net gain for all railways, certain miscellaneous receipts and payments relating to Subsidized Railways and other Miscellaneous Railway Expenditure, such as on Surveys, have to be taken into account by addition to or deduction from the net gain arrived at for State Railways. The necessary addition or deduction is made at the foot of the statement.

[Old Accounts 51 and 53A.]

No. 51.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1920-21 and of the percentage of those figures on the Capital at charge on 31st March 1921, also of the net gain or loss to Government after meeting all charges against the net revenue receipts.

Class and Name of Railway.	Capital at Charge on 31st March 1921. (Account No. 74, pages 280 and 281).	Net Revenue Receipts. (Account No. 52, pages 148 and 149).	Percentage of net Revenue Receipts on Capital at Charge.	CHARGES AGAINST NET REVENUE RECEIPTS.			NET GAIN OR LOSS TO GOVERNMENT, DIFFERENCE BETWEEN COLUMNS (8) AND (7).	
				Payments on account of shares of Surplus Profits and of net Revenue receipts.	Interest, Annuity and Sinking Fund payments. (Account No. 53, pages 150 and 151).	Total charges.	Gain.	Loss.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>Imperial.</i>								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>State Railway worked by State—</i>								
Aden Railway . . . . .	9,89,909	52,982	5.95	...	30,342	30,342	22,640	...
Delhi New Capital Railway Works Scheme . . . . .	3,34,058	...	...	...	8,682	8,682	...	8,682
Eastern Bengal . . . . .	39,05,60,646	1,62,84,958	4.17	...	1,40,83,188	1,40,83,088	22,01,270	...
North Western . . . . .	93,17,74,659	2,87,89,079	3.08	...	3,52,44,906	3,52,44,906	...	64,55,827
Nushki Extension . . . . .	3,12,94,886	...	...	...	14,59,152	14,59,152	...	14,59,152
Kaur Khirgi . . . . .	12,78,713	...	...	...	33,233	33,233	...	33,233
Laki Pezu Tank . . . . .	35,38,479	...	...	...	1,27,632	1,27,632	...	1,27,632
Tank Maitaza . . . . .	20,34,338	...	...	...	96,616	96,616	...	96,616
Frontier Railway Reserve . . . . .	50,61,121	...	...	...	1,88,137	1,88,137	...	1,88,137
Khyber Railway . . . . .	9,23,218	...	...	...	23,995	23,995	...	23,995
Oudh and Rohilkhand . . . . .	23,88,17,261	1,31,75,127	5.52	...	83,41,993	83,41,993	48,33,134	...
<i>State Railways worked by Companies or by Indian States—</i>								
Assam Bengal . . . . .	17,41,30,999	19,64,195	1.13	...	57,77,767	57,77,767	...	38,13,572
Bengal-Nagpur . . . . .	48,99,72,904	2,00,76,828	4.09	14,63,887	1,73,69,998	1,38,33,355	12,48,473	...
Bezwada Extension . . . . .	13,91,807	2,42,073	18.59	...	42,938	42,938	1,09,135	...
Bombay, Baroda and Central India . . . . .	49,80,40,689	3,19,04,239	6.40	26,93,744	1,68,54,854	1,95,48,698	1,23,55,641	...
Dholka Dhanduka . . . . .	5,73,767	...	...	...	14,912	14,912	...	14,912
Burma Railways (including Extension) . . . . .	22,01,89,805	1,04,41,487	4.74	35,37,606	64,14,805	99,51,911	4,89,576	...
East Indian . . . . .	76,21,60,313	6,43,56,717	8.44	13,84,010	3,33,38,294	3,47,22,304	2,96,34,413	...
Great Indian Peninsula . . . . .	73,99,13,268	3,11,56,446	4.21	8,65,548	3,21,20,751	3,29,86,299	...	13,29,353
Agra-Delhi Chord . . . . .	1,50,35,846	11,58,417	7.70	...	5,01,521	5,01,521	6,56,896	...
Baran Kotah . . . . .	49,50,604	...	...	...	1,68,513	1,68,513	...	1,68,513
Bhopal . . . . .	44,10,784	2,93,887	6.66	...	1,45,946	1,45,946	1,47,941	...
Cawnpore Banda . . . . .	81,89,740	70,171	.86	...	2,74,564	2,74,564	...	2,04,393
Jodhpur Hyderabad . . . . .	46,17,926	6,30,516	13.65	...	1,55,236	1,55,236	4,75,280	...
Lucknow Bareilly (Rohilkhand and Kumaon) . . . . .	1,39,19,285	9,85,539	7.09	96,287	7,22,838	8,19,125	1,66,414	...
Madras and Southern Mahratta . . . . .	40,53,98,251	2,04,83,598	5.05	60,86,255	1,67,47,419	2,28,33,674	...	23,59,076
Dhone Kurnool . . . . .	10,18,342	52,766	5.18	...	33,894	33,894	18,872	...
South Indian . . . . .	16,66,75,770	1,70,11,327	10.21	8,77,023	63,60,751	72,37,774	97,73,553	...
Coonoor Ootacamund . . . . .	47,42,664	...	...	...	1,54,630	1,54,630	...	1,54,630
Tinnevely Quilon (British Section) . . . . .	43,67,521	...	...	...	1,491	1,491	...	1,491
Tinnevely Quilon (Indian State Section) . . . . .	1,18,69,572	...	...	...	7,514	7,514	...	7,514
Tinnevely Tiruchandur . . . . .	...	...	...	...	-11,798	-11,798	11,798	...
Tirhoot (Bengal and North Western) . . . . .	8,20,77,267	55,08,019	6.71	2,47,687	27,30,702	29,78,369	25,29,650	...
Abandoned Projects, etc. . . . .	32,86,316	...	...	...	1,09,276	1,09,276	...	1,09,276
State Railway Stores . . . . .	7,95,839	...	...	...	-3,74,897	-3,74,897	3,74,897	...
Expenditure in England for stores purchased and remaining unappropriated . . . . .	40,78,795	...	...	...	2,22,929	2,22,929	...	2,22,929
Readjustment of capital outlay in England of Railway Companies at the average rate . . . . .	-26,12,021	...	...	...	-7,10,530	-7,10,530	7,10,530	...
<b>TOTAL IMPERIAL</b> . . . . .	<b>5,22,86,72,870</b>	<b>26,46,37,771</b>	<b>...</b>	<b>1,72,51,527</b>	<b>19,88,11,564</b>	<b>21,60,63,091</b>	<b>4,85,74,680</b>	<b>...</b>
<i>Provincial.</i>								
Jorhat . . . . .	11,41,094	-16,065	...	...	37,704	37,704	...	53,769
United Provinces—Distillery Siding . . . . .	1,72,931	...	...	...	9,114	9,114	...	9,114
Burma (Moulmein Ye, Alon Sangbyin, Pynmana—Taungdwingyi) . . . . .	19,51,576	...	...	...	...	...	...	...
<b>TOTAL (PROVINCIAL)</b> . . . . .	<b>32,65,601</b>	<b>-16,065</b>	<b>...</b>	<b>...</b>	<b>46,818</b>	<b>46,818</b>	<b>...</b>	<b>62,883</b>
<b>GRAND TOTAL</b> . . . . .	<b>5,23,19,38,471</b>	<b>26,46,21,706</b>	<b>5.06</b>	<b>1,72,51,527</b>	<b>19,88,58,382</b>	<b>21,61,09,909</b>	<b>4,85,11,797</b>	<b>...</b>

Net gain on State Railways as above . . . . . Rs. 4,85,11,797  
Add—Net receipts on account of Subsidized Railways, (Accounts Nos. 54 and 55) . . . . . 22,51,879  
Deduct—Miscellaneous Railway Expenditure (Account No. 56) . . . . . -56,16,171

Total Gain on Railways (Accounts Nos. 2 and 3) . . . . . 5,63,79,847

H.—Railway Revenue Account

## ACCOUNT No. 52.

*Abstract account of the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1920-21.*

This account shows the actual Revenue results of the year's working and needs no further description.

## No. 52.—ABSTRACT ACCOUNT OF GROSS REVENUE RECEIPTS, WORKING EXPENSES AND NET REVENUE RECEIPTS OF STATE RAILWAYS for the year 1920-21.

Class and name of Railway.	GROSS REVENUE RECEIPTS.			WORKING EXPENSES.				Net Revenue Receipts (India).	Percentage of Ordinary Working Expenses on Earnings.
	Earnings.	(a) Suspense.	Total.	Ordinary	Programme.	(a) Suspense.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>									
<i>State Railways worked by the State.</i>									
Aden Railway . . . . .	2,71,801	—1,762	2,69,839	3,47,722	...	—1,30,865	2,16,867	52,982	128-03
Eastern Bengal . . . . .	4,07,000	—6,51,073	4,61,08,642	2,95,68,170	6,37,901	—3,81,787	2,98,24,384	1,62,84,358	69-23
North Western . . . . .	13,14,76,615	—7,03,056	12,9,73,559	9,20,23,319	91,12,129	—1,60,908	10,09,84,480	2,8,89,079	70-52
Oudh and Rohilkhand . . . . .	3,20,66,144	+5,82,641	3,26,48,785	1,71,09,567	28,64,035	—4,89,944	1,94,73,668	1,31,75,127	53-30
<i>State Railways worked by Companies or by Indian States.</i>									
Assam Bengal . . . . .	1,03,59,586	—94,350	1,02,65,216	74,94,612	7,98,651	+9,758	83,01,021	19,64,195	72-34
Bengal Nagpur . . . . .	6,42,70,605	—3,33,208	6,39,37,398	4,01,08,881	16,11,128	+14,52,081	4,38,60,576	2,00,70,328	63-48
Bezwada Extension . . . . .	5,29,380	...	5,29,380	2,87,307	...	...	2,87,307	2,42,073	61-27
Bombay, Baroda and Central India . . . . .	9,97,2,583	—3,11,186	9,94,16,377	6,33,43,762	45,63,440	—3,95,064	6,75,12,138	3,19,04,239	63-52
Burma Railways (including extensions) . . . . .	3,26,8,388	—49,369	3,26,20,019	2,02,08,747	20,23,605	—1,84,820	2,21,37,533	1,01,41,487	62-13
East Indian . . . . .	13,99,70,484	—15,64,416	13,84,14,068	6,43,72,711	1,03,03,894	—6,03,264	7,40,58,351	6,43,50,717	45-99
Groat Indian Peninsula . . . . .	12,81,81,818	—2,45,961	12,9,45,877	9,23,58,613	66,89,937	—22,69,139	9,67,9,411	3,11,56,146	72-05
Agia Delhi Chord . . . . .	60,30,677	...	60,30,677	30,09,280	2,64,970	...	38,2,250	11,68,417	71-74
Baran Kotah . . . . .	1,28,859	...	1,28,859	1,54,376	8,518	...	1,62,889	...	91-77
Bhopal . . . . .	12,70,207	...	12,70,207	9,15,665	66,715	...	9,82,380	2,09,887	71-74
Cawnpore Banda . . . . .	3,9,264	...	3,9,264	2,98,735	20,348	...	3,19,083	70,171	76-75
Jodhpur Hyderabad . . . . .	17,78,656	+1,00,416	18,79,072	12,12,763	60,633	—24,940	12,48,456	6,30,516	88-10
Lucknow Bareilly (Rohilkhand and Kumaon) . . . . .	29,79,578	+2,148	29,81,726	14,07,326	1,90,526	+3,93,335	19,96,187	9,85,539	47-23
Madras and Southern Mahratta . . . . .	6,24,49,608	—2,03,968	6,22,45,640	3,47,27,277	68,82,750	+1,51,915	4,17,61,943	2,04,89,598	66-60
Dhore Kurnool . . . . .	1,82,083	...	1,82,083	1,29,317	...	...	1,20,317	52,766	71-02
South Indian . . . . .	4,27,41,317	—34,939	4,27,06,378	2,41,94,354	19,21,014	—4,20,317	2,56,06,051	1,70,11,327	58-61
Tirhoot (Bengal and North Western) . . . . .	1,11,78,691	—18,365	1,09,91,316	47,65,566	5,40,680	+1,77,051	51,83,297	55,05,019	42-03
TOTAL IMPERIAL . . . . .	81,34,61,280	—36,86,048	80,97,75,232	49,94,16,070	4,85,93,369	—28,71,978	54,51,37,461	26,46,37,771	61-39
<b>PROVINCIAL.</b>									
Jorhat . . . . .	1,31,611	—789	1,30,822	1,40,017	7,231	—861	1,46,887	—16,065	106-38
GRAND TOTAL . . . . .	81,35,92,891	—36,86,837	80,99,06,054	49,95,56,087	4,86,00,600	—28,72,332	54,52,84,348	26,46,21,706	61-40
India . . . . .	81,31,06,872	—36,86,837	80,94,19,985	49,95,56,087	4,80,00,600	—28,72,339	54,52,84,348	26,41,35,637	...
England . . . . .	4,86,069	...	4,86,069	...	...	...	...	4,86,069	...

(a) The transactions under this head consist (1) in the case of receipts, the difference between the amounts earned but not realised during the year, and (2) realisation during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses Suspense records (1) undistributed liabilities of the year, (2) disbursements in respect of the liabilities of previous years and (3) miscellaneous advances.

## H. — Railway Revenue Accounts.

## ACCOUNT No. 53.

*Account of interest charges and Annuity and Sinking Fund payments chargeable against the Net Revenue Receipts of State Railways for the year 1920-21.*

This is a statement of the liability for interest, etc., on the entire capital at charge of Railways. It shows :—

- (1) The interest on Debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue.
- (2) The interest on Share Capital and Debentures contributed by the Working Companies.
- (3) The payments on account of Annuity and Sinking Fund charges connected with the Purchased Railways.

2. Details of the interest on Specific Loans and of the Annuity and Sinking Fund payments will be found in a subsidiary statement No. 53-A.

3. The principal item in the statement is the interest on non-specific Debt. As (except in the case of a certain amount of specific railway debt, no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917 Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, commencing from the accounts for 1919-20, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3·3252 per cent. in perpetuity, and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of this period.

No. 53.—ACCOUNT of TOTAL INTEREST CHARGES and ANNUITY and SINKING FUND payments chargeable against the NET REVENUE RECEIPTS of STATE RAILWAYS for 1920-21.

Class and Name of Railways.	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Interest on Sterling Debt.	Annuities.	Sinking Funds.	TOTAL.	Converted into Rupees at average rate of exchange.	Interest on Capital Outlay provided by Government.	Interest on Rupee Debt.	GRAND TOTAL.
	On Share Capital.	On Debenture and Debenture Stock.	TOTAL.								
State Railways worked by the State—											
Aden Railway	...	...	...	...	...	...	...	...	...	...	Rs. 30,342
Delhi New Capital Railway Works Scheme	...	...	...	...	...	...	...	...	...	...	8,682
Eastern Bengal	...	...	...	42,093	116,721	12,042	170,796	19,84,356	1,20,98,732	...	1,40,83,088
North Western	...	...	...	101,776	371,271	98,030	571,877	66,41,928	2,66,02,978	...	3,62,44,906
Kaur Khirgi	...	...	...	...	...	...	...	...	...	...	33,233
Nashki Extension	...	...	...	...	...	...	...	...	...	...	14,59,152
Laki Pezu Tank	...	...	...	...	...	...	...	...	...	...	1,27,632
Tank Murfaza	...	...	...	...	...	...	...	...	...	...	96,616
Frontier Railway Reserve	...	...	...	...	...	...	...	...	...	...	1,88,137
Khyber Railway	...	...	...	...	...	...	...	...	...	...	23,995
Oudh and Rohilkhand	...	...	...	322,567	...	...	322,567	37,47,632	44,06,311	1,88,000	83,11,993
State Railways worked by Companies or by Indian States—											
Assam Bengal	45,000	41,516	86,516	...	...	...	86,516	10,05,165	47,72,603	...	57,77,767
Bengal Nagpur	105,000	305,093	410,093	...	...	...	410,093	47,64,595	1,26,03,373	...	1,73,69,968
Bezwada Extension	...	...	...	...	...	...	...	...	...	...	42,938
Bombay, Baroda and Central India	60,000	35,000	95,000	...	...	...	480,084	55,77,763	1,06,27,091	7,50,000	1,68,54,854
Dholka Dhanduka	...	...	...	...	...	...	...	...	...	...	14,912
Murma Railways (including Extensions)	75,000	37,500	112,500	...	...	...	112,500	13,07,061	51,07,914	...	64,14,905
East Indian	...	642,494	642,494	...	1,112,515	160,305	2,228,214	2,68,88,119	74,46,445	3,780	3,98,38,294
Great Indian Peninsula	77,250	122,500	199,750	...	1,268,511	...	1,773,830	2,06,08,931	1,15,21,820	...	3,21,20,751
}											
Agra Delhi Chord	...	...	...	...	...	...	...	...	...	...	5,01,521
Baran Kotah	...	...	...	...	...	...	...	...	...	...	1,68,513
Bhopal	...	...	...	...	...	...	...	...	...	...	1,45,946
Cawnpore Banda	...	...	...	...	...	...	...	...	...	...	2,74,664
Jodhpur Hyderabad	...	...	...	...	...	...	...	...	...	...	1,65,236
Lucknow Bareilly (Rohilkhand and Kumaon)	...	...	...	...	...	...	...	...	...	...	(6)
Madras and Southern Mahratta	...	...	...	...	...	...	21,784	226,335	4,06,603	...	7,22,838
Dhono Kurnool	175,000	223,223	398,223	96,131	489,378	...	982,732	1,14,17,693	53,29,720	...	1,67,47,119
South Indian	35,000	135,505	170,505	146,635	...	...	317,140	36,84,638	33,891	...	33,894
Coonor Ootacamund	...	...	...	...	...	...	...	...	...	...	63,60,751
Tinnevely Quilon (British Section)	...	...	...	...	...	...	...	...	...	...	1,54,650
Ditto (Indian State Section)	...	...	...	...	...	...	...	...	...	...	1,491
Tinnevely Tiruchandur	...	...	...	...	...	...	...	...	...	...	7,514
Tirhoot (Bengal and North-Western)	...	...	...	...	...	...	...	...	...	...	—11,793
Abandoned Projects, etc.	...	...	...	...	...	...	...	...	...	...	27,30,702
State Railway Stores	...	...	...	...	...	...	...	...	...	...	1,09,276
Expenditure in England for stores purchased and remaining unappropriated.	...	...	...	...	...	...	...	...	...	...	—3,74,807
Readjustment of capital outlay in England of Railway Companies at the average rate.	...	...	...	...	...	...	...	...	...	...	2,22,529
GRAND TOTAL	572,250	1,504,615	2,136,865	1,712,695	3,357,396	270,977	7,477,993	8,68,54,260	11,10,15,653	9,41,736	19,88,11,561
Provincial Railways—											
Distillery Siding	...	...	...	...	...	...	...	...	...	...	9,114
Jorhat	...	...	...	...	...	...	...	...	...	...	37,704
GRAND TOTAL	572,250	1,504,615	2,136,865	1,712,695	3,357,396	270,977	7,477,993	8,68,54,260	11,10,15,653	9,41,736	19,88,58,265
Grand Total.											19,88,58,265

England (converted in Rupees at £1=Rs. 10).

England.

£

On specific Debt

On Non-specific Debt

Total

(b) Represents interest on the State share of joint Venture Stock.



## STATEMENT No. 53-A.

*Statement of Interest, Annuities and Sinking Funds of Purchased Railways chargeable against the Net Revenue receipts for 1920-21.*

This statement furnishes details of the interest on Specific Loans, on Non-Specific Debt and the Annuity and Sinking Fund payments connected with certain railways that were purchased by Government. The totals for each Railway under the several headings will be found in the main Account No. 53.

No. 53A.—STATEMENT of INTEREST, ANNUITIES and SINKING FUNDS OF PURCHASED RAILWAYS  
CHARGEABLE AGAINST THE NET REVENUE RECEIPTS for 1920-21.

Class of charges.	Eastern Bengal.	North-Western.	Oudh and Rohilkhand.	Bombay, Baroda and Central India.	East Indian (including South Behar).	Great Indian Peninsula.	Madras and Southern Mahratta.	South Indian.
1	2	3	4	5	6	7	8	9
<i>Sterling Interest.</i>	£	£	£	£	£	£	£	£
On Railway Debenture Stock	13,946	...	...	...	64,604	108,058	...	19,125
On India 3½ per cent. stock issued in redemption of a portion of Annuity Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,621	117,444	—2,942	58,635	266,579	18,365	31,315	...
On India 3 per cent. stock issued for purchase of Railways or in redemption of a portion of Annuity Debenture Stock, and Debentures, and for purchase of undertakings of Railway Companies	13,680	—14,029	309,211	326,449	—15,421	97,896	64,816	119,887
On India 2½ per cent. stock issued in redemption of a portion of Debentures and Debenture Stock	—214	—1,639	10,794	...	—2,862	...	...	7,623
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	5,504	...	...	81,250	...	...
Interest chargeable on Advances	...	...	...	...	...	...	...	...
TOTAL INTEREST ON STERLING DEBT	42,033	101,776	322,567	385,084	312,900	305,569	98,131	146,635
Interest on Capital Contributed by Companies.	...	...	...	95,000	642,494	199,750	398,223	170,505
<i>Annuities.</i>								
Terminating in 1948 at the rate of £6—13—6-776 for every £100 Stock of Company	...	...	...	...	...	1,268,471	...	...
Terminating in 1953, at the rate of £5—12—6 for £100 Stock of the Company	...	...	...	...	849,141	...	...	...
Terminating in 1956 at the rate of £5—7—10-795 for every £100 Stock of the Company	...	...	...	...	...	...	488,377	...
Terminating in 1957 at the rate of £6—3—4-79 for every £100 Stock of the Company	116,760	...	...	...	...	...	...	...
Terminating in 1958 at the rate of £5—3—8-141 for £100 of the Company	...	371,210	...	...	...	...	...	...
Interest in lieu of Deferred Annuity	...	...	...	...	262,030	...	...	...
Contribution towards management, etc.	—39	61	...	...	1,374	40	1	...
TOTAL ANNUITIES	116,721	371,271	...	...	1,112,515	1,268,511	488,378	...
<i>Sinking Funds.</i>								
Sinking funds pursuant to Acts 42 and 43 Vict., C-203, Section 61 and Acts 44, 45, Vict., C. 53, Section 2(a)	12,042	98,630	...	...	160,305	...	...	...
TOTAL £	170,706	571,677	322,567	480,084	2,223,214	1,773,830	982,732	317,140
Converted into Rupees at average rate of exchange.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INTEREST ON DEBT.	19,84,356	66,41,928	37,47,682	55,77,763	2,58,88,113	2,06,08,931	1,14,17,693	36,84,638
<i>Interest on Rupee Debt.</i>								
On India 3½ per cent. Rupee debt	...	...	1,68,000	...	3,736	...	...	...
On India 4 per cent. Rampur Loan	...	...	...	...	...	...	...	...
On India 4 and 4½ per cent. Holker and Scindia Loan	...	...	...	7,50,000	...	...	...	...
TOTAL INTEREST ON RUPEE DEBT.	...	...	1,68,000	7,50,000	3,736	...	...	...
Interest at 3-3252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5-1979 per cent. on outlay since 1916-17 to end of 1919-20 plus half the outlay of the year	1,20,98,732	2,86,02,978	44,06,311	1,05,27,091	74,46,445	1,15,11,820	53,29,726	26,76,113
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,20,98,732	2,86,02,978	45,94,311	1,12,77,091	74,50,181	1,15,11,820	53,29,726	26,76,113
GRAND TOTAL Rs.	1,40,83,088	3,52,44,906	83,41,993	1,68,54,854	3,33,88,294	3,21,20,751	1,67,47,419	63,60,751

[Old Acct. No. 56.]

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1920-21.

This account sets forth the receipts from certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, pages 144-145.

				IMPERIAL.
				Rs
INDIA—				
Government share of surplus profits of the Amritsar-Patti Kasur Railway .				1,42,086
Ditto	ditto	Southern Punjab Railway .		23,91,826
Ditto	ditto	Hardwar-Dehra Railway .		1,28,897
Ditto	ditto	Rohilkund and Kumaon Railway .		94,957
Ditto	ditto	Eastern Bengal Railway .		554
Sale of Land, Bengal and North-Western and Tirhoot Railway .				5,572
Ditto	Bezwada Extension .			50
Ditto	Central Provinces Railways .			298
Ditto	Dhond-Baramati Railway .			1,805
Ditto	Ahmadpur-Katwa .			27
Repayment of advances of interest. Ahmadabad-Dholka Railway .				8,844
TOTAL				27,74,919
India .				6,84,522
England .				21,40,897

[ Old Acct. No. 57.]

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

This account sets forth the expenditure on certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Notes, pages 144-145.

IMPERIAL.		R
Assam Bengal Railway—Branch Line Companies worked or under construction—		
Chaparmukh Silghat . . . . .		—872
Katakhali-Lala-Bazar . . . . .		2,906
Mymensingh Bhairab Bazar . . . . .		21,757
Bengal and North-Western Railway . . . . .		7,422
North-Western Railway—Branch Line Companies worked or under construction—		
Amritsar-Patti-Kasur . . . . .		5
Jacobabad-Kashmor . . . . .		25
Nawanshahr-Jajjou Extension . . . . .		1,385
Southern Punjab . . . . .		12,436
Oudh and Rohilkhand Railway—Branch Line Companies worked or under construction—		
Hardwar Dehra . . . . .		—4
South Indian Railway—Branch Line Companies worked or under construction—		
Manamadura Sivaganga . . . . .		1,08,423
Railways under the audit of Government Examiner, Assam Bengal Railway—		
Arakan Light Railway . . . . .		1,63,826
Mymensingh Bhairab Bazar . . . . .		81,542
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—		
Guzarat Railways (Rebate) . . . . .		33,865
Nadiad Kapadvanj . . . . .		8
Railways under the audit of Government Examiner, East Indian Railway—		
Ahmadpur-Katwa . . . . .		157
Burdwan-Katwa . . . . .		320
Bankura-Damoodar River . . . . .		57,869
Dashghara-Jamalpurganj . . . . .		3,177
Railways under the audit of Government Examiner, Great Indian Peninsula Railway—		
Barsi Light . . . . .		148
Dhond Baramati . . . . .		45
Pachora-Jamner . . . . .		1,711
Railways under the audit of Government Examiner, Rohilkund and Kumaon Railway—		
Bareilly Soron including Soron Kasganj Branch . . . . .		218
Moradabad Ramnagar Extension . . . . .		3,413
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel . . . . .		5,000
Pilibhit Shahjahanpore Extension . . . . .		925
Carried over . . . . .		5,00,007

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1920-21—*concl'd.*

IMPERIAL— <i>cont'd.</i>		R
	Brought forward . {	5,00,007
Railways under the Audit of Chief Auditor, Eastern Bengal Railway—		
Kalighat Falta . . . . .		508
Sara-Sirajganj . . . . .		9,678
	TOTAL IMPERIAL .	5,09,993
PROVINCIAL.		
Dibru-Sadiya (Assam) . . . . .		5,112
Rohilkhand and Kumaun Railway for waiving claim for supply of wood fuel (United Provinces) . . . . .		5,000
Saharanpur Shahdara Light Railway (United Provinces) . . . . .		2,935
	TOTAL PROVINCIAL .	13,047
	GRAND TOTAL .	5,23,040

[Old Acct. No. 59.]

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21.

This account sets forth the expenditure by Government on certain items which cannot be allocated to specific Railways, *viz.*, outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Accountant General for Railways, the Government Inspectors of Railways and Government Examiners of Railway Accounts, as reduced by the recoveries made from the Companies in respect of the same.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
IMPERIAL.	
ESTABLISHMENT.	R
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies . . . . .	11,02,146
Mining Engineer and Coal Controller . . . . .	—26,084
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies . . . . .	3,25,978
Leave and Pension allowances of Railway Officials paid by means of rupee drafts . . . . .	86,403
Surplus Establishment and Miscellaneous charges . . . . .	2,41,247
Office of Accountant General, Railways . . . . .	2,20,608
Indiaa Railway Committee . . . . .	2,18,313
Accountant General, Railway's office auxiliary account . . . . .	—75,50,256
<i>Deduct</i> —Contribution for Government Supervision, Audit and Control recoverable from Companies : . . . .	—53,11,645
Assam-Bengal . . . . .	69,601
Bengal-Nagpur . . . . .	2,22,482
Bengal and North-Western . . . . .	82,238
Bombay, Baroda and Central India . . . . .	2,87,574
Burma . . . . .	1,37,453
East Indian . . . . .	2,21,473
Great Indian Peninsula including Indian Midland . . . . .	2,65,795
Rohilkhand-Kumaon . . . . .	25,003
Madras and Southern Mahratta . . . . .	2,21,481
South Indian . . . . .	1,28,115
	—16,59,215
NET . . . . .	—70,00,860
Carried over . . . . .	—70,00,860

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—  
*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC.		R
	Brought forward	—70,00,860
Assam Bengal Railway—		
Akhaura Birendra-nagar . . . . .		63
Bagmara-Siju-Jhankaray . . . . .		10,127
Chittagong Maungdaw . . . . .		—1,077
Furkating Badulipara . . . . .		475
Jhanjail Bagmara . . . . .		36
Maungdaw Akyab . . . . .		5,396
Madhupur Therriaghat and Tarapunji Ishamati . . . . .		438
Bengal Nagpur Railway—		
Bokharo Ramgarh Survey . . . . .		—17,981
Drug Bastar Jeypur . . . . .		—19
Lohardaga Neterhaut plateau . . . . .		—5
Monharpur Coal Field Reconnaissance . . . . .		17,846
South Karanpura Coal Field . . . . .		131
Venkatanagar Korea Coal Field . . . . .		1,676
Vizagapatam Harbour . . . . .		142
Bombay, Baroda and Central India Railway—		
Ahmedabad Kapadvanj . . . . .		500
Dholka Dhanduka . . . . .		—3,297
Nadiad Kaira . . . . .		180
Vasad Katana . . . . .		2,744
Burma Railways—		
Alon Saiugbin . . . . .		—8,609
Kyaikthin Yindait . . . . .		2,672
Moulmein Panga Survey . . . . .		—8,062
Namtu Railway connection Survey . . . . .		854
Pyinmana Magwe . . . . .		—30,406
Pyinmana Myinbyin . . . . .		—9,113
Southern Shan States . . . . .		1,05,633
East Indian Railway—		
Daltonganj Jubbulpore reconnaissance Survey and Daltonganj Hutor Coal Fields Survey . . . . .		63,002
Ferro Concrete Bridges building and testing 40 ft. span . . . . .		—200
Kasta Coal Field Railway Survey . . . . .		—13,070
Eastern Bengal Railway—		
Bongong Satkhira . . . . .		126
Boring in the River Hooghly . . . . .		—84
Churni Bridge, Santipur . . . . .		3,154
Dinagapore Purneah District . . . . .		16,490
Garmuktesar Kusgunj Canal Bank . . . . .		10,995
Ghum-Shimana Bostee . . . . .		4,706
Jessore Faridpur . . . . .		66
Jhenidah Salkopa . . . . .		272
Kalimpong Gangtok . . . . .		400
Location of a site for a suitable crossing over the Jamna . . . . .		2,668
Mymensingh Bhairab Bazar . . . . .		10,079
Naihati Habra Satkhira . . . . .		144
Nalbari Tangla . . . . .		1,644
Nachoul Rampur Boalia . . . . .		5,261
Parbatipur Bonarpara . . . . .		961
Parbatipur Siligari Conversion . . . . .		14,636
Pandu Shillong . . . . .		50
Purneah Kissenganj . . . . .		11,198
Tube Railways . . . . .		9,230
Udairampur Raipur . . . . .		27
Great Indian Peninsula Railway—		
Belapur Shegaon . . . . .		225
Baramati Malegaon Paudhara . . . . .		390
	Carried over	2,18,714
		—70,00,860

No. 56—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—  
*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
		R
SURVEYS, ETC.— <i>contd.</i>		
Brought forward		—70,00,800
		2,18,714
Lucknow Bareilly Railway— Ramnagar Mohan-Kumaria		10,068
Madras and Southern Mahratta Railway—		
Hotgi Sholapur		4,669
Karad Chiplan Ulva		1,01,558
Koregaon Satara		827
Bagalkot-Raibag		383
North Western Railway—		
Dina Sultanpur		113
Fazilka Abohar		6,349
Frontier Railway Reserve		
Chaman and Spezand		2,33,083
Jaijon-Hoshiarpur-Doab		3,601
Khusbab Sangla Hill		808
Khyber Railway Survey		—1,108
Kalabagh Bridge		405
Nawshera Durgai		2,044
Rajpura Malla		1,548
Pathankot Nurpur		2,355
Patiala Jukhal		1,808
Boring in the bed of the Indus at Kalabagh		12,584
Oudh and Rohilkhand Railway—		
Agra-Karachi		1,04,633
Hardwar-Karnaprayag		80,483
Investigation of the scheme of Cement manufacture		1,608
South Indian Railway—		
Freight charges on 5 F. class engines supplied to expeditionary forces returned from War to India		5,338
Jayankonda-Sholapuram Trichinopoly		—1
Mangalore Panemangalore		—6
Shoranur Manantoddy		26,057
Trichy Pudukottah		2,915
Ramnad Virudupati Tenkasi Project		4,519
Panruti-Trichy and Trichy Ramnad project		2,736
Tirhoot Railway—		
Captainganj Thumathubani and Chinroka Pheranda Nawtakwa Extension		577
Ganges Bridge Survey Mokamelghat		—6
Surveys under the Audit of Govt. Examiner, Assam Bengal Ry.—		
Hukong Valley Railway		4,09,351
Carried over		18,50,113
		—70,00,800

No. 56—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21.—  
concl'd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC.— <i>contd.</i>		₹
Brought forward		—70,60,860
Surveys under the Audit of Govt. Examiner, Bombay, Baroda and Central India Ry.—		13,30,113
Bombay Sind Connection		16,079
Guzerat Feeder Railway (Reconnaissance)		67
Jamnagar to Dhardas Kuranyer		311
Jamnagar-Kambalia-Salaya		168
Khambalia-Wadala		480
Modasa Dongarapur		12,960
Neemuch Pachpahar Goona (Reconnaissance)		—129
Porbandar-Kuranga		436
Helvad Malia Extension		—132
Tawabi Crater		8,971
Bengal and North-Western Railway—		
Extra expenditure incurred in the intermediate transfer of Bengal and North-Western Railway Standard engines to the Jodhpur Bikaner Railway on return from East Africa		15,023
Surveys under the Audit of Govt. Examiner, Great Indian Peninsula Ry.—		47
Belapur Sheogaon		
Total Surveys, etc.		13,84,394
TOTAL IMPERIAL		—56,16,466
PROVINCIAL.		
Assam—		
Assam Light.		295
Total Provincial		295
GRAND TOTAL		—56,16,171
India		—70,05,252
England		13,89,081





## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS, 1920-21.

## Section J.—Irrigation.

Revenue Rs. 8,79,68,212. Expenditure Rs 7,01,79,256.

MAJOR HEAD.	No. of Account.	DETAIL of ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Major Works	57	Direct receipts . . . . .	166	...	5,52,03,908	...
	58	Working Expenses (Abstract Account) .	167	...	...	2,75,19,043
	59	" " (Detailed Account) . . . . .	172	2,75,19,043	...	...
	60	Capital Expenditure on Protective Irrigation Works in, addition to that charged under Famine Relief and Insurance . . . . .	173	...	..	...
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A) . . . . .	174 to 179	...	2,85,63,861	...
	61	Statement of Financial Results . . . . .	174 to 179	..	...	2,33,13,179
Minor Works and Navigation	61	Interest on Debt . . . . .	179	...	...	...
	62	Gross Receipts . . . . .	187	...	42,00,443	...
	62A	Summary of Receipts from Minor Works and Navigation . . . . .	188	42,00,443	...	...
	63	Expenditure (Abstract Account) . . . . .	191	...	...	1,93,44,034
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds . . . . .	197	15,63,517	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds . . . . .	201	27,37,282	...	...
Total					8,79,68,212	7,01,79,256

## No. 57.—ACCOUNT OF DIRECT RECEIPTS FROM MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-1921.

## DIRECT RECEIPTS DURING THE YEAR.

	Water rates.		Owners' rates.		Salas of water.		Water-supply of Towns.		Plantations.		Other canal produce.		Water-power.		Navigation.		Rents of buildings.		Fines.		Miscellaneous.		TOTAL.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
<b>Imperial.</b>																								
<i>North-West Frontier.</i>																								
Lower Swat River Canal	4,63,316		...		311		...		4,369		...		42,653		...		1,204		454		4,994		5,17,201	
Upper " "	3,95,999		...		166		...		1		...		15,282		...		3,858		723		17,742		4,33,771	
Painpur Canal	28,875		...		...		...		43		...		...		...		...		...		35		23,953	
Kabul River Canal	1,42,652		...		4,804		...		108		...		51,832		...		1,105		25		1,595		2,01,921	
<b>TOTAL</b>	10,21,842		...		5,081		...		4,421		...		1,09,767		...		6,167		1,202		24,366		11,76,846	
<b>Madras.</b>																								
Nagavalli River Project	...		...		...		...		...		342		...		...		168		...		150		658	
Godavari Delta System	...		...		1,236		...		14,070		11,953		...		1,21,618		625		43		4,498		1,54,063	
Kistna Delta	...		...		1,631		...		12,000		36,273		...		71,349		2,265		22		1,724		1,25,323	
Cauvery Delta	...		...		357		...		6,389		2,606		...		...		598		...		5,092		16,142	
Pennar Anicut	...		...		...		...		...		1,839		...		...		470		...		384		2,693	
Srivaikuntam Anicut System	...		...		...		...		1,270		1,013		...		...		372		...		43		3,508	
Kurnool-Cuddapah Canal	...		...		...		2,122		695		3,482		...		586		1,130		...		5,175		13,190	
Barur Tank	...		...		...		...		...		1,533		...		...		43		...		...		1,578	
Periyar Project	...		...		...		...		3,074		13,494		...		431		263		...		113		17,380	
Rashikulya Project	...		...		100		...		224		888		...		...		73		...		7		1,292	
Cheyeru Anicut	...		...		...		...		1,390		...		...		...		55		...		45		1,440	
Poinoy Anicut	...		...		...		...		716		...		...		...		66		...		9		791	
Lower Coleroon Anicut	...		...		...		...		3,074		...		...		...		272		...		910		4,991	
Shattalope Anicut	...		...		...		...		575		48		...		...		85		...		6		714	
Tirukoyilur Anicut	...		...		...		...		1,008		96		...		...		23		...		2		1,129	
Divi Pumping Project	...		...		...		...		175		955		...		...		420		...		...		1,560	
<b>TOTAL</b>	...		...		3,364		2,992		45,169		75,357		...		1,94,014		6,931		65		18,768		3,46,560	
<b>Deduct—Provincial share under the Contract.</b>	...		...		1,682		1,496		22,585		37,628		...		97,007		3,466		32		9,379		1,73,275	
<b>TOTAL</b>	...		...		...		...		22,584		37,629		...		...		3,465		33		...		1,73,275	
<b>Bombay.</b>																								
Desert Canal	82,137		...		...		...		70		971		...		...		19		652		983		84,832	
Unharwah	249		...		...		...		63		209		...		...		...		482		307		1,370	
Begari Canal	23,581		...		187		...		33		563		...		...		15		1,864		1,847		28,000	
Mahwah	155		...		...		...		17		1,030		...		...		4		136		1,600		2,882	
Dad Canal	—257		...		...		...		430		481		...		...		24		154		—307		505	
Nasrat Canal	—72		...		...		...		230		361		...		...		...		66		—35		650	

Eastern Narn Works	2,427	3,827	673	8,120	789	33	5,805	5,191	28,865
Jamroo Canal	1,500	93	100	24,185	...	36	16,085	7,093	41,592
Hathmati and Kharicut Canal	86,198	103	30	4,363	...	...	...	2,266	41,914
Lower Panjhra River Works	9,470	...	3	1,272	...	...	...	124	10,369
Kadwa River Works	42,056	...	...	3,181	...	...	44	366	45,618
Pravara River Works—Lakh Canal	778	1	50	101	...	...	3	1,004	1,004
Nira Canal and Shetphal Tank	9,50,716	374	653	1,335	...	76	58	2,230	9,54,890
Mutha Canals and Matoba Tank	3,18,741	1,577	718	5,901	533	45	281	1,587	3,81,012
Mhaswad Tank	40,213	99,097	2,152	933	...	7	...	6,061	49,206
Elruk Tank	3,534	...	804	4,734	...	2	...	299	1,33,170
Krishna Canal	32,975	...	...	597	...	...	...	1	33,573
Pravara Canals Project	13,582	...	684	382	...	3	19	94	14,564
Chankapur Tank (Girna left Bank Canal)	19,231	...	51	195	...	1	33	126	19,632
Godavari Canal	3,72,657	5,937	297	172	11	20	434	6,708	3,86,326
<b>Deduct—Provincial share under the Contract</b>									
	19,75,865	1,11,109	7,077	59,036	1,373	285	25,719	38,130	22,73,594
<b>TOTAL</b>	9,87,933	55,599	3,539	29,518	687	143	12,859	19,065	11,36,797
		55,000	3,538	29,518	686	142	12,860	19,065	11,36,797
<b>Bengal.</b>									
Midnapore Canal	1,75,231	250	94	42	40,370	612	...	19,673	2,36,272
Tidal Canal	...	...	17	502	61,372	93	...	1,640	63,624
	1,75,231	250	111	544	1,01,742	705	...	21,313	2,39,896
<b>Deduct—Provincial share under the Contract</b>	87,616	125	55	272	50,871	353	...	10,656	1,49,948
<b>TOTAL</b>	87,615	125	56	272	50,871	352	...	10,657	1,49,948
<b>United Provinces of Agra and Oudh.</b>									
Gheri Nadi scheme	4,708	...	101	...	...	...	...	...	4,804
Mathgawan Tank	13,884	...	208	...	...	...	...	78	14,170
Betwa Canal	3,97,028	256	3,818	...	...	2,007	...	1,019	4,04,138
Ken Canal	2,35,393	24	2,804	...	...	696	...	5,315	2,44,382
Dausan Canal	1,48,672	49	1,578	...	...	...	...	376	1,51,371
Pahuj and Garhman Canal	30,561	151	1,674	...	...	...	...	420	31,999
Ganggar Canal	55,842	229	1,367	...	...	...	...	2,507	60,815
<b>TOTAL</b>	8,86,083	709	10,450	...	...	4,419	...	9,715	9,14,669
<b>Carried over</b>	29,87,473	63,197	41,049	67,419	1,09,767	14,545	14,095	73,182	35,51,535

No. 57.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—continued.

	Water rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Imperial—contd.</b>												
Brought forward	26,87,473	...	63,197	32,244	41,049	67,419	1,09,767	1,48,564	14,545	14,095	73,182	86,51,535
<b>Punjab.</b>												
Western Jumna Canal, including Sirsa Branch	33,29,895	...	22,250	...	28,204	741	5,120	1,20,632	12,137	2,421	2,187	35,43,387
Upper Bari Doab Canal	42,46,370	...	41,025	...	84,497	4,199	1,98,457	...	13,245	4,479	1,78,377	47,11,184
Lower Chenab Canal	92,22,614	7,558	40,91	9,895	19,241	391	17,631	...	17,276	4,157	38,154	93,75,413
Sirhind Canal	41,50,345	...	45,862	1,301	26,438	2,853	1,75,729	14,549	7,136	1,091	2,27,544	46,12,143
Lower Jhelum Canal	27,35,850	...	13,404	1,891	10,139	1,004	54,571	3	7,212	...	7,654	28,52,036
Upper Sutlej Inundation Canal	6,43,414	...	4	...	3,258	341	...	...	4,991	5,09	8,606	5,61,174
Siddhu Canal	2,41,045	...	455	...	5,783	1,074	...	...	2,305	82	1,703	2,52,348
Indus Inundation Canal	1,37,694	...	130	...	7,774	64	...	...	1,214	365	1,31,527	2,78,768
Upper Chenab Canal	27,17,776	...	850	...	367	270	...	...	8,117	4,694	19,731	27,52,908
Upper Jhelum Canal	12,85,361	258	2,042	...	1,323	...	...	...	7,197	1,189	35,624	13,34,594
Lower Bari Doab Canal	20,59,702	189	15,076	...	3,060	626	1,948	...	5,631	1,204	67,381	30,34,877
<b>Deduct—Provincial share under the Contract</b>	3,15,79,367(a) 1,57,89,084	8,005 4,003	1,82,195 91,997	13,335 6,668	1,00,684 93,442	11,756 6,878	3,93,456 1,99,728	1,33,181 67,592	89,951 43,475	21,066 10,533	7,36,488 5,68,214	3,33,58,487 1,66,79,244
<b>TOTAL</b>	1,57,89,683	4,002	91,098	6,867	95,312	5,878	1,99,728	67,592	43,476	10,533	3,68,244	1,66,79,243
<b>Burma.</b>												
You Canal	93,392	...	31	...	20	1,670	...	...	...	...	1,248	96,361
Twante Canal	...	...	...	...	300	...	...	4,07,943	...	...	1,25,257	5,33,500
Mandalay Canal	2,82,757	...	...	...	5,0	8,898	...	...	1,213	...	52	2,93,490
Shwabo Canal	5,76,821	...	399	...	72	4,424	...	...	3,800	...	695	5,84,211
Mon Canal	2,44,987	...	30	...	275	8,984	...	...	2,803	...	191	2,53,973
<b>TOTAL</b>	11,48,957	...	460	...	1,337	23,676	...	4,07,943	6,516	...	1,27,446	17,16,535
<b>Bihar and Orissa.</b>												
Onsena Project	5,12,930	...	...	...	12,412	1,007	...	49,177	190	2	42,027	6,17,075
Sone Project	20,20,309	...	1,210	...	5,713	1,830	1,310	19,072	7,737	155	82,078	21,39,344
Dhaka Canal	23,035	...	5	...	154	897	...	...	...	...	536	24,627
Tribeni Canal	2,41,381	...	...	...	30	1,827	...	...	16	7	4,272	2,47,583
<b>Deduct—Provincial share under the Contract</b>	27,98,855 13,98,427	...	1,215 608	...	18,339 9,169	5,561 2,781	1,340 670	68,249 33,121	7,913 5,972	164 82	1,28,013 64,456	30,28,579 15,14,299
<b>TOTAL</b>	13,98,428	...	607	...	9,170	2,730	670	34,125	3,971	82	64,157	15,14,299

Central Provinces.		1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	
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**(a) Recoveries by Civil Department.**

No. 57.—ACCOUNT OF DIRECT RECEIPTS FROM MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—continued.

	Water rates.		Owners' rates		Sales of water.		Water-supply of towns.		Plantations.		Other canal produce.		Water power.		Navigation.		Rents of buildings.		Fines.		Miscellaneous		TOTAL.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Brought forward—Imperial	2,14,69,103		4,002		1,56,930		39,911		1,46,798		1,03,370		3,07,165		6,53,132		71,311		24,781		6,40,886		2,36,46,751	
<b>Provincial.</b>																								
<i>Madras.</i>																								
Provincial share under the Contract .	...		...		1,682		1,496		22,555		37,638		...		97,007		3,465		32		9,379		1,73,275	
<i>Bombay.</i>																								
Provincial share under the Contract	9,87,932		...		55,599		27,455		3,539		29,318		...		687		143		12,839		19,065		11,36,797	
<i>Bengal.</i>																								
Provincial share under the Contract	87,616		...		125		...		55		272		...		50,871		353		...		10,656		1,19,948	
<i>United Provinces of Agra and Oudh.</i>																								
Ganges Canal	49,53,500		36,164		8,624		1,500		1,03,298		...		70,041		5,044		6,180		5,781		29,852		52,20,324	
Lower Ganges Canal	34,12,759		11,719		35,523		...		62,083		1,290		5,070		4,713		4,843		2,385		31,637		36,01,812	
Agra Canal	8,07,543		4,1325		12,411		...		16,229		...		4,643		...		1,096		1,932		4,557		8,88,912	
Eastern Jumna Canal	18,3,335		6,029		1,039		...		21,812		...		4,452		...		1,658		1,682		12,628		19,26,565	
Dun Canal	83,103		4,571		19,235		...		1,83		...		2,236		...		...		5		560		1,36,138	
Bijnor Canal	41,496		539		89		...		1,110		...		...		...		...		743		...		41,429	
Genl Canal	81,429		...		5		...		356		...		...		...		...		...		...		81,784	
<b>Total</b>	1,12,46,138		(a) 99,338		78,973		1,501		2,09,056		1,290		1,54,957		9,757		13,937		13,508		79,398		1,19,93,604	
<i>Punjab.</i>																								
Provincial share under the Contract	1,57,89,034		(a) 4,003		91,097		6,668		95,342		6,473		1,99,723		67,513		13,475		10,533		3,68,244		1,66,79,344	
<i>Bihar and Orissa.</i>																								
Provincial share under the Contract .	13,68,427		...		698		...		9,169		2,751		670		34,124		3,972		82		61,458		15,14,989	
<b>Total Provincial</b>	2,96,09,797		1,03,341		2,29,036		37,119		3,38,746		77,397		3,52,035		2,00,038		65,368		33,014		5,51,198		3,16,77,157	
<b>GRAND TOTAL</b>	5,02,94,903		1,07,343		3,88,044		71,030		4,89,511		1,85,743		6,59,230		9,18,470		1,36,077		30,795		11,92,081		5,52,03,908	

(a) Recoveries by Civil Department.

No. 58.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1920-21.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar and Orissa.	TOTAL.	
Working Expenses and Maintenance.																		
Extensions and Improvements	75,302	42,803	1,80,725	160	17,787	4,34,475	65,433	18,382	5,274	8,10,341	42,802	1,80,725	161	1,10,724	4,34,475	18,382	7,87,269	16,27,610
Maintenance and Repairs	5,85,263	7,14,006	6,93,575	75,880	2,63,251	23,42,681	3,84,177	9,09,382	2,80,281	51,44,476	7,14,006	6,93,574	75,879	13,20,855	23,42,681	9,09,382	54,56,377	1,09,00,853
Establishment	5,05,140	3,89,029	5,11,403	48,237	3,51,950	36,61,363	3,94,453	4,76,543	3,57,095	66,95,213	3,89,023	5,11,403	48,236	25,92,530	36,61,363	4,76,543	70,79,104	1,43,74,317
Tools and Plant	9,133	5,105	12,847	3,616	4,768	86,511	36,104	14,237	18,619	1,90,930	5,105	12,847	3,616	1,39,683	86,511	14,236	2,61,998	4,52,928
Refunds of Revenue	85	1,231	21,641	68	964	45,520	10	3,000	6,500	79,009	1,220	21,642	69	12,874	45,520	3,001	84,326	1,63,335
TOTAL	9,74,923	11,52,164	14,20,191	1,27,961	6,34,710	65,70,550	8,80,177	8,31,544	6,67,749	1,32,49,969	11,52,162	14,20,191	1,27,961	41,76,666	65,70,550	8,21,544	1,42,19,074	2,75,19,043

(a) Includes Rs. 1,736 on account of expenditure in England.

(b) " " " " " "

(c) " " " " " "

(d) " " " " " "

(e) " " " " " adjustment of Exchange.



No. 59—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1920-1921.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
<b>Imperial.</b>												
<i>North-West Frontier.</i>												
Lower Swat River Canal	Rs. 13,007	70,977	92,089	1,664	Rs. 50	1,77,667	2,80,679	18,41,273	24,19,686	Rs. 50,991	6,080	Rs. 41,01,652
Upper Swat River Canal	38,807	2,53,561	3,20,57	6,799	35	6,8869	1,01,345	13,30,267	10,74,426	52,749	802	25,57,389
Kabul River Canal	22,424	33,950	61,422	1,117	...	1,19,353	3,49,195	8,61,017	7,18,921	38,542	6,040	19,88,735
Taharpur Canal	1,004	26,84	30,612	563	...	59,974	46,107	4,05,747	2,92,568	13,349	1,525	7,58,196
<i>Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (Vide Account No. 63-B)</i>	...	...	...	...	...	...	74,391	2,06,645	2,56,507	3,392	2,361	(a) 5,43,366
<b>TOTAL</b>	75,302	3,85,263	5,05,140	9,133	85	9,74,923	7,01,926	37,34,659	42,49,004	1,47,441	11,856	88,44,886
<b>Madras.</b>												
Nagavalli River Project	1,835	13,556	7,193	390	10	23,294	20,741	1,38,804	64,956	2,172	281	2,27,014
Godavari Delta System	35,034	4,31,919	2,44,018	7,609	390	7,19,868	14,84,785	1,53,98,22	1,16,80,758	26,84,171	19,950	8,12,88,519
Kistna Delta System	11,091	3,27,766	2,05,331	1,891	138	5,38,065	12,03,647	1,19,67,354	92,53,805	18,96,667	25,906	2,43,37,379
Cauvery Delta System	18,761	1,58,107	75,640	795	283	2,53,676	12,13,967	3,77,901	10,4,231	—30,955	1,919	27,45,201
Pennar River Canal System	2,703	96,838	18,717	792	34	1,19,084	1,52,693	11,12,671	10,73,672	1,032	1,910	23,54,878
Sitavakuntam Aicut System	2,920	10,512	6,092	48	...	19,933	95,233	6,37,195	4,52,943	2,981	665	11,89,017
Kurnool Cuddapah Canal	11,209	90,792	69,955	987	195	1,73,078	4,72,382	31,67,345	13,64,907	1,07,092	14,592	51,26,488
Barur Tank Project	...	3,785	1,278	48	...	5,111	2,237	1,24,041	67,412	344	54	2,08,088
Rushikulya Project	2,241	37,873	19,373	1,015	6	60,508	1,01,254	9,90,081	2,65,858	26,131	88	13,88,362
Pottay Project	618	91,134	44,908	325	37	1,37,798	2,11,534	17,41,212	8,29,903	72,750	2,619	28,61,018
Pottay Aicut	—1,190	12,065	4,704	63	...	16,322	88,072	5,33,400	2,90,039	291	461	8,82,353
Chavara Aicut	2,156	22,016	10,340	114	...	35,206	1,21,341	8,36,831	2,68,603	1,046	892	12,28,749
Trakkorur Aicut	—1,812	5,612	1,515	7	...	5,322	98,825	5,66,444	1,87,639	106	303	8,53,377
Lower Coleroon Aicut	—2,448	58,169	21,115	281	108	72,238	3,18,491	15,71,876	6,01,533	1,623	423	24,96,946
Divi Pumping Project	2,956	63,238	40,726	—375	...	1,06,545	14,336	6,17,011	2,63,150	58,446	15	9,52,767
Shattope Aicut	—48	11,556	4,500	54	...	16,342	77,391	6,89,068	2,41,839	651	249	10,10,491
Venkataswam Tank	16	355	275	4	...	680	16	1,143	785	12	...	1,956
Bhavani tank project	11	1,657	1,028	—9	...	2,687	43	2,311	1,440	—6	...	3,788
<i>Deduct—Provincial share under the Contract</i>	85,605	14,28,012	7,78,018	10,210	2,441	23,01,335	55,90,714	3,97,84,849	2,87,57,635	43,27,557	70,267	7,91,31,021
<i>" Provincial outlay on canals now classed as Productive (Vide Account No. 63-B)</i>	42,802	7,14,006	3,89,029	5,105	1,220	11,52,162	10,60,400	72,06,930	53,40,145	7,37,452	11,905	1,43,46,632
<b>TOTAL</b>	42,803	7,14,006	3,89,029	5,105	1,221	11,52,164	5,92,573	27,61,261	7,68,488	1,702	61	(b) 41,24,088
<b>TOTAL</b>							40,37,911	2,98,16,654	2,26,49,493	40,98,403	58,801	6,08,90,301

## Bombay.

Desert Canal	4,082	98,462	33,992	1,080	...	1,37,596	2,56,721	24,53,610	6,33,046	27,555	7,245	95,78,177
Unharwah Canal	1,365	45,375	14,898	453	...	6,121	1,48,437	8,34,914	1,80,417	7,498	...	11,70,686
Bogari Canal	1,369,72	1,28,182	59,914	2,797	...	3,87,565	4,95,373	34,69,773	9,67,333	38,165	1,751	49,72,400
Mahirah Canal	26,579	53,718	23,381	963	26	1,14,667	1,38,408	8,61,109	1,19,418	6,368	210	11,15,503
Eastern Nara Works	78,012	3,71,750	2,33,429	4,423	...	6,77,614	5,03,908	41,65,428	19,66,825	55,397	8,042	70,65,000
Dad Canal	18,356	68,05	66,568	910	-5	1,54,434	10,134	12,56,481	4,27,127	12,516	518	17,06,810
Jamrao Canal	23,236	2,48,294	2,25,746	2,572	460	4,97,308	1,36,504	33,34,544	27,17,787	77,748	1,267	83,17,848
Nasrat Canal	19,847	53,131	78,166	1,118	88	1,92,350	97,655	12,07,226	4,43,521	11,903	98	17,00,109
Hathmati and Kharicut Canals	3,161	23,253	3,672	432	12	30,530	86,031	9,99,737	1,65,551	7,465	3,704	6,82,468
Lower Panjitra River Works	2,749	1,223	2,470	161	...	6,603	37,793	1,37,970	1,04,611	2,885	3,896	2,77,168
Kadva River Works	6,460	10,719	14,369	642	83	32,303	33,49	2,37,233	2,73,927	7,572	528	5,52,679
Pravara River Works—Lakh Canal	...	1,375	1,053	51	...	2,479	715	1,57,542	1,53,323	2,929	116	3,14,028
Yuntha Canal and Matoba Tank	14,999	38,590	40,835	1,538	30,998	1,32,960	1,83,70	19,82,580	15,15,485	1,57,778	52,945	38,72,156
Nrta Canal and Shetphal Tank	7,180	66,147	33,806	2,735	6,783	1,66,131	1,43,692	10,97,167	11,12,951	47,080	20,539	24,21,729
Mhasvad Tank	826	8,969	10,089	366	75	2,325	26,437	2,55,592	2,12,265	6,432	423	5,01,149
Ekrnk Tank	5,739	8,402	7,585	572	...	22,298	56,808	3,77,625	2,67,350	7,11,240	1,157	7,11,240
Krishna Canal	763	9,405	4,090	431	...	1,4739	8,089	3,94,319	2,44,279	6,021	1,632	6,54,320
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	389	77	18,967
Chankapur Tank Girna Left Bank Canal	3,302	8,000	10,188	455	...	22,845	20,084	82,788	69,092	3,887	40	1,58,11
Pravara River Canal Project	24	16,093	12,335	601	...	29,053	5,000	1,15,576	71,953	2,543	462	1,95,531
Godavari Canal	7,818	81,626	69,020	3,334	4,763	1,80,461	48,713	6,74,239	4,22,547	14,154	43,571	12,03,224

## Deduct—Provincial share under the Contract

TOTAL

## Bengal.

Midnapore Canal	470	1,35,313	86,379	6,457	137	2,28,756	1,88,841	50,31,370	31,36,037	10,66,979	18,642	94,41,869
Tidal Canal	—149	16,446	10,094	775	...	27,156	37,830	13,43,927	6,09,684	2,04,268	3,329	21,98,928
Deduct—Provincial share under the Contract	321	1,51,759	96,473	7,232	137	2,55,922	2,26,671	63,75,297	37,45,791	12,71,237	21,871	1,16,40,797
	161	73,879	48,236	3,616	69	1,27,961	2,19,066	57,56,731	33,14,736	1,17,160	20,388	1,04,81,721
TOTAL	160	75,880	48,237	3,616	68	1,27,961	7,615	6,19,566	4,30,995	99,477	1,483	11,69,076
Carried over	2,98,990	18,68,724	14,53,809	30,701	23,015	96,75,239	62,91,319	5,09,48,151	3,54,94,905	46,85,933	1,64,016	9,75,84,824

(a) R 2,75,707 Imperial.  
R 2,67,679 Provincial.  
5,43,386

(b) Poiney Ancient  
Cheyera " Amicut  
Trunkoyur " Amicut  
Lower Coleroon " Amicut  
Shaktiops " Amicut  
Mopad Project

6,71,459  
7,64,418  
6,02,904  
14,37,631  
6,46,013  
7,663  
41,24,083

No. 59.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1920-21—continued.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
<b>Imperial—contd.</b>												
Brought forward	Rs. 2,98,990	Rs. 18 68,724	Rs. 14,53,809	Rs. 30,701	Rs. 23,015	Rs. 36,75,239	Rs. 62,91,819	Rs. 5,09,43,151	Rs. 3,54,94,905	Rs. 46,85,933	Rs. 1,54,016	Rs. 9,75,84,824
<i>United Provinces of Agra and Oudh.</i>												
Ghori Nadi Scheme	...	2,653	4,129	33	...	6,830	272	56,353	20,389	1,311	...	78,525
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,90,033	...	77,694	11,253	...	3,87,980
Betwa Canal	19,590	74,817	1,17,702	1,535	375	2,14,079	2,31,916	17,14,162	25,79,551	53,310	29,594	46,11,513
Ken Canal	4,083	88,092	1,06,061	1,723	249	1,98,208	48,793	6,67,188	8,40,189	21,769	2,548	15,80,487
Dassan Canal	—8,238	53,182	56,289	858	324	1,02,413	75,927	4,97,849	5,68,187	6,149	2,159	11,50,071
Pabari and Gahman Canal	...	6,243	8,554	119	13	14,933	5,022	66,788	44,804	1,387	12	1,17,913
Mathgawan Tank	...	4,119	5,654	38	4	10,252	4,281	25,695	...	698	...	62,772
Ghaggar Canal	1,963	32,137	53,501	404	...	88,005	4,641	85,685	1,20,331	1,327	...	2,12,381
TOTAL	17,787	2,59,251	3,51,950	4,758	964	6,34,710	6,69,835	31,18,745	42,77,450	1,00,702	34,493	82,01,275
<i>Punjab.</i>												
Upper Jhelum Canal	75,601	4,06,710	6,37,696	7,332	2,946	11,30,285	2,55,578	21,57,364	20,46,842	29,312	8,781	44,97,877
Lower Bari Doab Canal	1,32,882	5,25,500	8,07,670	21,863	2,187	14,90,107	4,04,739	23,96,585	29,55,549	33,457	5,384	62,96,204
Western Jumna Canal, including Sirsa Branch	1,01,020	6,71,811	8,43,152	41,536	(a) 2,819	16,60,398	28,13,487	2,10,31,648	2,06,90,463	6,31,536	3,85,116	4,55,55,750
Upper Bari Doab Canal	86,016	6,16,541	9,04,153	26,166	77,214	17,12,000	36,34,455	2,08,01,754	2,11,04,882	7,64,877	3,03,222	4,66,12,200
Sirhind Canal	1,05,107	8,36,752	8,448	8,448	1,146	13,89,023	24,13,708	1,20,64,082	1,44,91,833	3,38,306	85,044	2,55,96,873
Lower Chenab Canal	1,01,615	4,17,571	12,71,207	17,147	2,664	20,97,011	53,53,147	1,88,97,793	2,22,28,705	8,17,754	1,36,119	4,74,43,527
Upper Sutlej Inundation Canal	1,991	2,17,301	3,32,843	8,167	1,333	5,11,655	6,42,734	67,04,894	52,30,958	96,267	27,372	1,27,02,825
Lower Jhelum Canal	79,944	2,96,615	6,96,777	11,208	33	9,78,628	11,55,918	57,47,094	72,59,387	2,41,160	11,084	1,44,14,843
Sidhni Canal	17,109	69,835	68,292	1,154	22	1,66,412	20,25,512	18,70,683	18,70,683	61,495	2,403	42,89,908
Indus Inundation Canals	30,716	1,62,695	1,51,941	2,563	119	3,48,093	22,44,897	88,06,608	45,93,009	79,716	5,057	1,55,29,887
Upper Chenab Canal	1,36,919	5,06,404	9,36,243	27,423	488	16,67,433	5,59,819	38,97,639	35,90,150	85,415	8,018	81,41,041
Deduct—Provincial share under the Contract	8,68,950	46,85,362	73,22,726	1,73,022	91,040	1,31,41,100	1,98,08,292	10,46,34,072	10,60,66,291	33,82,605	9,79,505	23,50,70,735
	4,34,475	23,42,681	36,51,363	86,511	45,520	65,70,550	63,38,071	2,77,84,732	2,97,88,046	11,17,313	2,48,472	6,53,77,184
TOTAL	4,34,475	23,42,681	36,51,363	86,511	45,520	65,70,550	1,34,70,221	7,70,49,290	7,62,78,215	22,64,792	7,31,038	16,97,92,551

Irrigation.	Jarma.	10,869	17,670	71,222	3,857	...	3	1,33,618	4,21,445	8,16,676	8,57,722	21,383	300	21,20,535
	Mandakay Canal	28,434	1,36,197	1,08,553	10,392	...	...	3,40,469	2,37,979	14,73,290	16,91,127	22,652	210	33,26,270
	Shree Canal	21,792	78,453	18,954	10,819	...	7	1,59,305	1,58,141	7,27,184	6,61,816	24,199	225	11,72,465
	Twenty Canal	36	38,913	31,649	4,873	...	...	75,521	31,309	1,60,168	1,13,230	13,940	225	8,48,869
	Yeu Canal	4,312	83,914	76,975	6,943	...	...	1,71,174	6,712	2,00,107	1,59,652	9,132	...	3,70,603
	TOTAL	65,433	3,91,177	3,94,453	36,104	10	...	8,80,177	8,54,883	33,77,731	33,12,547	91,008	975	76,37,742
	<i>Bihar and Orissa.</i>													
	Orissa Project	14,668	2,57,479	3,10,851	15,021	1,319	...	6,33,356	5,10,292	90,75,092	91,16,007	8,62,427	57,424	1,96,20,842
	Sono Project	14,313	2,61,937	3,13,093	12,558	2,273	...	8,34,934	7,47,213	1,01,13,161	1,63,62,957	8,69,791	2,47,055	2,73,20,177
	Tribeni Canal	...	11,026	11,578	129	...	...	23,116	15,287	1,21,106	1,53,392	4,498	305	3,02,756
	Tribeni Canal	7,758	58,322	81,269	743	1,820	...	1,49,763	1,21,619	7,01,163	8,62,949	21,303	17,619	17,47,592
	Deduct—Provincial share under the Contract	26,761	6,18,764	9,53,085	28,473	6,641	...	16,43,098	13,87,419	2,00,13,312	2,55,20,255	17,17,557	3,22,033	4,99,91,367
	TOTAL	18,592	3,09,382	4,76,543	14,239	3,000	...	8,21,514	10,27,711	1,76,21,691	2,16,12,559	13,36,957	2,87,222	4,18,89,860
	<i>Central Provinces and Berar.</i>													
	Chorkharan	...	1,918	9,810	69	...	...	14,833	...	8,410	16,297	190	230	25,067
	Tandla Canal	...	50,278	51,815	12,419	5,031	...	1,10,093	...	96,261	1,11,294	20,860	5,376	2,33,793
	Wainganga Canal	...	40,601	36,213	934	209	...	97,357	...	1,64,031	1,59,033	3,469	389	3,26,363
	Ghoraheri Tank	...	5,496	11,801	115	...	...	17,172	...	40,331	11,333	559	560	82,773
	Marwda	393	1,219	1,416	103	...	...	3,461	7,048	23,714	16,129	1,390	597	49,225
	Khapri Arunda Do.	151	3,141	2,536	803	...	...	6,631	13,557	36,499	27,123	2,557	165	79,876
	Khola Do.	...	986	704	13	...	...	1,653	413	10,574	6,731	143	12	16,873
	Kuerangi Do.	888	673	1,399	24	30	...	3,014	2,263	13,069	8,259	403	68	25,302
	Khairi Datan Do.	...	421	488	0	...	...	918	687	8,301	5,678	245	101	15,012
	Kukerdeli Do.	...	1,299	1,177	20	...	...	2,498	1,332	14,096	7,916	392	...	23,816
	Bainkheri Do.	...	2,453	2,007	40	...	...	4,786	4,643	22,700	19,375	839	262	37,709
	Hargahan Do.	129	1,117	1,901	312	...	...	2,489	3,373	17,192	10,650	889	181	32,215
	Pindawan Do.	226	1,328	1,658	23	...	...	3,253	4,666	22,278	13,366	933	...	40,943
	Khairbunda Do.	...	8746	14,963	181	...	...	23,890	370	81,496	73,035	1,078	...	1,57,317
	Chandpur Do.	...	2,166	5,558	43	...	...	7,793	2,974	50,011	40,424	760	469	94,668
	Rumal Do.	35	3,176	1,043	70	...	...	7,621	1,036	18,178	13,563	377	468	33,022
	Rumtek Reservoir	...	11,691	22,225	250	...	...	34,493	94	1,05,369	86,151	1,600	544	1,93,056
	Wara Tank	...	1,417	2,728	29	...	...	4,203	1,306	13,706	11,873	202	22	26,668
	Asola Mendha Do.	...	13,319	21,510	287	...	...	38,116	...	78,725	70,311	1,117	92	1,50,805
	Khairce Do.	...	613	950	12	...	...	1,675	...	3,321	4,630	51	66	7,968
	Barera Kaha Do. with Mohari Feeder	...	3,879	4,155	551	...	...	8,588	...	15,662	11,897	813	8	28,310
	Mahanadi Canal	3,164	1,00,300	1,01,790	1,522	1,169	...	2,07,885	7,223	3,17,568	2,71,891	22,918	1,780	6,24,115
	Kottangheri	...	2,041	2,585	40	...	...	8,896	...	8,052	161	161	30	17,129
	Jamunia	...	4,063	4,977	80	...	...	9,120	...	16,092	15,939	286	20	32,832
	Nalshawar	...	3,452	8,089	73	...	...	11,014	...	21,730	23,072	292	1	45,095
	Bodulkaa	...	11,155	18,171	237	33	...	30,169	...	20,866	29,434	313	221	50,834
	TOTAL	5,274	2,80,261	3,57,095	18,619	6,500	...	6,67,749	48,643	12,30,803	10,08,477	62,391	12,291	24,52,604
	TOTAL IMPERIAL CARRIED OVER	9,40,341	51,44,470	66,95,213	1,90,930	79,009	...	1,32,19,099	2,16,95,180	13,82,13,651	12,41,98,890	74,17,194	9,77,589	28,27,72,504

(a) Includes Rs. 2,121 on account of refund of Owners' Rates (Civil Officers).

No. 59. —DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1920-21—continued.

EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.									
Extensions and Im- provements.	Mainten- ance and Repairs.	Estab- lish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Im- provements.	Mainten- ance and Repairs.	Estab- lish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Im- provements.	Mainten- ance and Repairs.	Estab- lish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
8,40,341	54,44,476	66,95,213	1,90,980	79,009	1,32,49,969	2,16,96,180	13,82,13,651	12,44,68,890	74,17,194	9,77,689	29,27,72,504	2,16,96,180	13,82,13,651	12,44,68,890	74,17,194	9,77,689	29,27,72,504		
42,802	7,14,006	3,89,029	5,105	1,220	11,52,162	10,60,300	72,06,930	53,40,145	7,27,452	11,905	1,48,46,682	10,60,300	72,06,930	53,40,145	7,27,452	11,905	1,48,46,682		
1,80,725	6,93,574	5,11,403	12,847	21,642	14,20,191	9,39,662	72,58,369	39,33,440	1,69,925	55,845	1,23,51,241	9,39,662	72,58,369	39,33,440	1,69,925	55,845	1,23,51,241		
131	75,879	48,293	3,610	69	1,27,961	2,19,056	57,55,731	33,14,786	11,71,760	20,388	1,04,81,721	2,19,056	57,55,731	33,14,786	11,71,760	20,388	1,04,81,721		
67,405	5,86,391	11,55,949	1,28,663	8,025	19,46,433	32,58,137	2,41,93,753	3,11,19,235	10,20,249	1,67,110	5,97,58,614	32,58,137	2,41,93,753	3,11,19,235	10,20,249	1,67,110	5,97,58,614		
16,370	3,83,817	8,69,874	2,423	2,702	12,05,246	26,17,316	1,70,18,860	2,22,92,473	3,65,408	1,32,954	4,24,57,311	26,17,316	1,70,18,860	2,22,92,473	3,65,408	1,32,954	4,24,57,311		
10,859	1,41,433	2,25,987	3,397	482	3,82,168	7,51,273	49,97,058	60,75,520	1,55,401	1,03,994	1,20,80,246	7,51,273	49,97,058	60,75,520	1,55,401	1,03,994	1,20,80,246		
9,961	1,65,124	2,79,383	3,901	1,513	4,59,382	12,69,530	80,25,725	98,75,349	1,16,189	57,357	1,98,47,150	12,69,530	80,25,725	98,75,349	1,16,189	57,357	1,98,47,150		
4,516	23,214	35,243	619	54	63,645	2,60,996	14,28,123	12,86,231	31,854	6,510	30,12,214	2,60,996	14,28,123	12,86,231	31,854	6,510	30,12,214		
931	7,528	15,012	557	38	24,064	97,937	2,11,699	4,03,465	5,554	6,142	7,24,797	97,937	2,11,699	4,03,465	5,554	6,142	7,24,797		
882	13,350	21,083	123	...	35,238	4,196	32,254	43,043	2,538	381	32,402	4,196	32,254	43,043	2,538	381	32,402		
1,10,724	13,20,855	(a) 25,92,530	1,39,333	12,874	41,76,866	82,59,375	5,59,37,472	7,10,98,316	16,96,993	4,70,478	(b) 13,74,62,631	82,59,375	5,59,37,472	7,10,98,316	16,96,993	4,70,478	(b) 13,74,62,631		
...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980	2,99,033	...	77,694	11,253	...	3,87,980		
...	...	...	...	...	...	2,48,500	9,58,316	10,80,437	20,794	8,760	23,16,807	2,48,500	9,58,316	10,80,437	20,794	8,760	23,16,807		
1,10,724	13,20,855	25,92,530	1,39,683	12,874	41,76,866	77,11,842	5,49,79,156	6,99,40,185	16,64,916	4,61,718	13,47,57,847	77,11,842	5,49,79,156	6,99,40,185	16,64,916	4,61,718	13,47,57,847		
4,34,475	23,42,681	36,61,363	86,611	45,620	65,70,550	68,88,071	2,77,84,782	2,97,88,046	11,17,813	2,48,472	6,52,77,184	68,88,071	2,77,84,782	2,97,88,046	11,17,813	2,48,472	6,52,77,184		
18,392	3,00,382	4,76,543	14,236	3,001	8,21,544	10,27,711	1,75,24,881	2,15,12,569	15,36,087	2,37,222	4,18,88,860	10,27,711	1,75,24,881	2,15,12,569	15,36,087	2,37,222	4,18,88,860		
7,87,269	54,56,877	76,79,104	2,61,993	84,326	1,42,69,074	1,72,90,542	12,05,09,849	13,38,29,561	63,81,983	10,85,550	27,91,03,485	1,72,90,542	12,05,09,849	13,38,29,561	63,81,983	10,85,550	27,91,03,485		
16,27,610	1,09,00,853	1,43,74,317	4,52,928	1,63,335	2,75,19,043	3,89,91,722	25,87,23,500	25,82,98,451	1,37,99,177	20,63,139	57,18,75,989	3,89,91,722	25,87,23,500	25,82,98,451	1,37,99,177	20,63,139	57,18,75,989		
Deduct—Imperial outlay on Lower Ganges Canal																			
Do. Outlay on Dnn and Bijnor Canals met from grants under Minor Works and Navigation (vide Acct. No. 65-B)																			
Punjab.																			
Provincial share under the Contract																			
Bihar and Orissa.																			
Provincial share under the Contract																			
TOTAL PROVINCIAL																			
GRAND TOTAL																			

(a) Includes Rs 17,778 Outlay by Civil Officers as under:—

Ganges Canal	Rs 4819
Lower Ganges Canal	" 8017
Agra Canal	" 3,145
Eastern Jumna Canal	" 1,662
Dun Canal	" 123
Bijnor Canal	" 11
	17,778

No. 60.—ACCOUNT of CAPITAL EXPENDITURE on PROTECTIVE IRRIGATION WORKS in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1920-21.

Protective Works (a)	Expenditure during the year.	Expenditure to end of the year.	(d) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
	R	R	
	...	28,42,770	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see pages 162 and 163.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 134, 287 and 288.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
<i>North-West Frontier Province.</i>						
Kabul River Canal	1	12,76,130				
Lower Swat River Canal	2	41,43,611	8,156	12,39,606	2,01,921	10,719
Paharpur Canal	3	9,05,444	—1,77,896	41,43,611	5,17,201	51,950
Upper Swat River Canal	4	2,17,74,155	5,23,686	2,10,30,292	23,963	3,318
					4,33,771	40,855
TOTAL		2,80,99,340	3,53,946	2,73,18,953	11,76,846	1,03,312
<i>Madras.</i>						
Venkatapuram Tank	5	3,72,645	2,681	3,71,838		
Godavari Delta System	6	1,49,98,702	1,90,803	1,36,59,011	1,51,063	38,58,471
Kistna Delta System	7	1,66,53,053	94,104	1,55,95,783	1,25,323	36,04,064
Cauvery Delta System	8	45,80,195	1,02,755	43,53,369	16,142	10,93,899
Penner River Canal System	9	57,27,955	5,468	57,19,935	2,693	5,83,194
Srivaikuntam Anicut System	10	16,63,059	1,045	16,55,399	3,568	1,51,271
Kurnool Cuddapah Canal	11	2,33,87,579	46,255	2,32,94,957	13,190	3,44,711
Barur Tank Project	12	4,19,375		4,19,375	1,576	14,611
Periyar Project	13	1,03,94,150	1,959	1,03,11,093	17,380	7,85,545
Nagavalli River Project	14	17,82,574	1,625	16,54,322	668	77,620
Divi Pumping Project	15	23,90,197	16,540	19,73,403	1,550	2,16,852
Rushikulya Project	16	47,32,172	3,345	47,07,098	1,292	1,88,478
Mopad Project	17	22,09,836	68,136	22,09,836		
Bhavanasi Project	18	2,49,581		2,49,581		
Cheyeru Anicut system	19	4,72,899	28,691	4,57,140	1,490	78,226
Poinery do.	20	2,88,330	14,253	2,71,480	791	66,401
Lower Coleroon Anicut	21	18,71,557		18,71,557	4,991	3,10,779
Shatitape Anicut	22	9,43,765		9,15,245	714	1,18,841
Tirukkoliyur Anicut	23	3,66,759		3,66,759	1,129	80,137
Toludur Project	24	29,60,000	2,97,514	17,48,579		
TOTAL		9,54,64,883	3,75,223	9,18,03,700	3,46,550	1,15,78,100
<i>Bombay.</i>						
Desert Canal	25	26,55,301		26,55,301	84,832	3,05,187
Begari Canal	26	23,94,877	—5,437	23,94,877	28,090	4,00,044
Eastern Nara Works	27	72,95,515	24,409	71,05,159	26,865	3,40,412
Hathmati Canal and Khari Cut	28	12,40,983		12,40,983	41,914	
Pravara River Works—Lakh Canal	29	3,52,446		3,52,446	1,004	225
Kadva River Works	30	9,71,741		9,71,741	45,648	594
Krishna Canal	31	8,95,262		8,92,977	33,573	
Lower Panjhra River Works	32	4,45,382		4,45,382	10,869	6,521
Ekruk Tank	33	12,28,117		12,28,117	1,35,470	
Mutha Canal and Matoba Tank	34	62,44,749	5,637	62,44,640	3,84,042	52
Unharwah Canal	35	7,68,050		7,68,048	1,370	1,43,790
Jamrao Canal	36	87,84,659	—187	87,79,886	49,592	3,45,507
Dad Canal	37	25,65,667	—2,918	25,61,719	565	1,49,517
Nasrat Canal	38	18,01,834	—973	18,01,833	550	1,11,779
Naulakhi Canal	39	12,17,935		12,17,935		
Mahiwah Canal	40	14,45,248		14,45,248		
Gokak Canal—First Section	41	4,00,939		4,00,939	2,892	—6,066
Mhaswad Tank	42	20,05,553		20,05,553		
Nira Canal including Shetphal Tank	43	62,23,209	31,235	62,23,209	49,206	
Chankapur Tank	44	19,69,535	38,404	19,27,877	9,56,390	
Maladevi Tank	45	3,04,671		3,02,041	19,632	
Pravara River Works, Ojhar Right Bank Canal	46	1,11,20,711	11,37,682	1,01,86,370	14,764	
Budhihal Tank	47	13,98,529	—35	13,98,529		
Godavari Canal	48	96,67,046	49,417	96,67,046	3,86,326	
Nira Right Bank Canal	49	2,50,09,263	25,02,330	1,92,67,467		
Sukkur Burrage	50	15,973	12,883	12,883		
Seharwah Canal	51	8,57,487	11,724	29,348		
TOTAL		9,92,33,982	38,04,281	8,93,46,228	22,73,594	17,37,562
Carried over		22,28,48,205	50,33,450	20,84,70,881	37,96,990	1,34,82,004





No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.		No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
				During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see pages 163 and 164.)	Irrigation Land Revenue collected in the Civil Department.
			Rs.	Rs.	Rs.	Rs.	
Brought forward			22,28,48,205	50,33,450	20,84,70,881	37,96,990	1,34,82,004
Bengal.							
Midnapore Canal	52	83,16,476	244	83,11,129	2,36,272	...	
Tidal Canal	53	25,60,805	...	25,60,805	63,624	...	
Grand Trunk Canal	54	3,03,74,000	17,86,097	17,86,097	...	...	
TOTAL			4,12,41,281	17,86,341	1,26,48,031	2,99,896	...
United Provinces of Agra and Oudh.							
Jaiwanti Tank	55	4,13,124	42,227	99,306	...	...	
Ganges Canal	56	3,77,16,889	—2,85,854	3,75,41,439	52,20,524	10,75,870	
Lower Ganges Canal	57	3,88,84,462	31,928	3,88,84,462	36,04,812	7,57,889	
Agra Canal	58	1,14,44,353	4,901	1,14,44,353	8,88,942	...	
Eastern Jumna Canal	59	49,61,003	21,903	49,61,003	19,26,565	2,64,314	
Ghori Nadi Scheme	60	4,04,921	4,893	3,95,186	4,804	...	
Betwa Canal	61	80,23,792	14,842	80,23,792	4,04,128	2,860	
Ken Canal	62	58,08,399	14,705	58,08,399	2,44,332	...	
Dassan Canal	63	50,08,160	18,558	48,76,832	1,51,371	1,592	
Dun Canals	64	15,61,542	62,977	14,88,916	1,36,538	24,950	
Bijnor Canals	65	4,66,511	1,08,216	4,66,511	44,429	14,984	
Belan Canal	66	33,315	...	33,315	...	...	
Pahuj and Garhman Canals	67	8,10,623	2,266	8,10,503	34,999	826	
Ghaggar Canal	68	41,74,606	3,878	39,81,234	60,815	...	
Majhgawan Tank	69	4,00,248	3,157	4,00,248	14,170	...	
Gorai Canal	70	8,44,342	14,669	8,44,342	81,794	...	
Barwar Lake and Canal	71	5,42,990	98,070	5,42,990	...	...	
Bathkhar Tank	72	6,53,114	94,920	3,07,716	...	...	
Raipura Tank	73	3,60,414	1,954	12,242	...	...	
Sarda Kichha Feeder Canal	74	1,92,16,227	19,03,799	20,06,192	...	...	
Bala Sagar Lake	75	8,47,405	98	98	...	...	
TOTAL			14,25,66,440	21,62,105	12,29,29,085	1,28,18,273	21,43,315
Punjab.							
Western Jumna Canal, including Sirsa Branch	76	1,70,89,664	1,06,684	1,70,89,664	35,43,387	2,51,519	
Upper Bari Doab Canal	77	2,17,13,839	2,13,822	2,17,13,839	47,11,184	10,14,305	
Sirhind Canal	78	2,46,12,787	62,907	2,46,12,787	46,42,148	1,25,472	
Lower Chenab Canal	79	3,21,75,512	3,68,700	3,22,62,362	93,75,413	75,67,638	
Upper Sutlej Inundation Canal	80	17,29,947	12,615	17,29,947	5,61,174	2,76,585	
Sidhni Canal	81	12,92,983	238	12,92,983	2,52,318	1,48,987	
Lower Jhelum Canal	82	1,75,65,103	3,31,408	1,68,94,266	28,52,686	15,30,111	
Indus Inundation Canal	83	23,95,059	—3,185	28,95,059	2,78,768	3,47,730	
Upper Jhelum Canal	84	4,35,92,701	—14,804	4,35,92,701	13,33,594	...	
Upper Chenab Canal	85	3,43,75,983	—1,79,318	3,43,75,983	27,52,908	1,37,144	
Lower Bari Doab Canal	86	2,21,40,002	—1,35,304	2,21,40,002	80,54,877	20,94,967	
TOTAL			21,94,83,630	7,63,758	21,85,99,643	3,33,58,487	1,34,94,458
Burma.							
Yeu Canal	87	48,76,590	1,96,705	48,26,336	96,361	...	
Mandalay Canal	88	56,82,281	—86	55,86,067	2,93,490	50,603	
Shwabo Canal	89	59,80,208	25,517	59,51,816	5,34,211	1,25,043	
Mon Canal	90	60,12,110	2,70,422	57,95,260	2,58,973	46,172	
Twantee Canal	91	48,60,611	—3,74,531	48,60,611	5,33,500	...	
TOTAL			2,74,11,800	1,18,027	2,70,20,090	17,16,535	2,21,818
Bihar and Orissa.							
Orissa Project	92	2,66,83,000	7,511	2,64,73,231	6,17,075	...	
Sone Project	93	2,59,93,595	...	2,59,64,386	21,39,344	...	
Dhaka Canal	94	5,77,173	...	5,70,173	24,627	...	
Tribeni "	95	81,48,888	84,658	78,24,730	2,47,533	...	
TOTAL			6,13,95,656	92,169	6,08,32,520	30,28,579	...
Carried over			71,49,47,012	99,55,850	65,05,00,250	5,50,18,760	2,93,41,695

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1920-21—*contd.*

DURING 1920-21.			EXCLUDING INTEREST.				Interest at 3-32 1/2 per cent. on the Capital outlay to end of 1916-17 and at 5-19 7/8 per cent. on subsequent outlay to end of 1920-21 less 1/2 outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less— collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1920-1921. (For details, see pages 169 to 171.)	Excess Revenue.	Excess Expenditure.	Rate per cent.			Excess Revenue.	Excess Expenditure.	Rate per cent.		
Rs. 7,64,862	Rs. 1,65,14,132	Rs. 61,19,631	Rs. 1,03,84,501	Rs. ...			Rs. 71,38,613	Rs. 32,55,883	Rs. ...			
...	2,36,272	2,28,756	7,516	...	09	...	2,76,892	...	2,68,876	...	3-24	52
...	63,624	27,166	36,458	...	1-43	...	81,820	...	48,762	...	1-90	53
...	...	...	...	...	...	...	46,420	...	46,420	...	2-60	54
...	2,99,896	2,65,922	43,974	...	35	...	4,07,632	...	3,63,653	...	2-88	
...	...	...	...	...	...	...	4,041	...	4,041	...	4-07	55
...	62,96,391	19,16,493	43,49,961	...	11-59	...	12,75,690	30,74,271	...	8-19	...	56
...	43,62,701	12,65,216	30,97,455	...	7-97	...	12,03,752	18,04,203	...	4-04	...	57
...	3,88,942	3,82,158	5,01,784	...	4-43	...	3,80,674	1,26,110	...	1-13	...	58
...	21,00,877	4,69,882	17,30,997	...	31-89	...	1,65,944	15,65,053	...	31-55	...	59
...	4,804	6,820	...	2,016	...	...	13,105	...	15,121	...	3-84	60
...	4,00,988	2,14,079	1,92,909	...	2-40	51	2,07,952	...	74,143	...	9-2	61
...	2,44,382	1,98,203	46,174	...	70	...	1,02,172	...	1,41,994	...	2-51	62
...	1,52,963	1,02,413	50,550	...	1-04	...	1,64,261	...	1,13,711	...	2-33	63
...	1,61,518	63,616	97,873	...	6-37	...	50,482	47,391	...	3-18	...	64
...	59,413	24,064	35,349	...	7-58	...	15,571	19,778	...	4-24	...	65
...	...	...	...	...	...	...	1,103	...	1,103	...	3-33	66
...	35,25	14,933	20,892	...	2-58	...	26,986	...	6,094	...	7-5	67
...	60,815	88,005	...	27,180	...	68	1,44,754	...	1,71,941	...	4-32	68
...	14,170	10,252	3,918	...	98	...	13,827	...	9,909	...	2-48	69
...	51,791	35,238	46,556	...	5-51	...	29,933	16,623	...	1-97	...	70
...	...	...	...	...	...	...	21,648	...	21,648	...	3-99	71
...	...	...	...	...	...	...	12,357	...	12,357	...	4-02	72
...	...	...	...	...	...	...	586	...	586	...	4-79	73
...	...	...	...	...	...	...	54,801	...	54,801	...	2-73	74
...	...	...	...	...	...	...	3	...	3	...	3-06	75
...	1,49,61,588	49,11,376	1,01,50,212	...	8-26	...	41,28,247	60,21,065	...	4-90	...	
...	37,91,996	16,80,338	21,31,568	...	12-49	...	5,69,353	15,65,215	...	9-16	...	76
...	57,25,489	17,12,090	40,13,399	...	18-48	...	7,27,903	32,85,436	...	15-13	...	77
...	47,07,620	13,82,023	33,78,597	...	13-73	...	8,21,118	25,57,479	...	10-39	...	78
...	1,69,43,051	20,97,911	1,48,46,040	...	46-02	...	10,76,005	1,37,70,935	...	42-68	...	79
...	8,37,759	5,11,655	3,23,101	...	18-85	...	57,405	2,68,099	...	15-53	...	80
...	4,01,335	1,56,412	2,44,923	...	18-94	...	42,945	2,01,978	...	15-6	...	81
...	48,32,787	9,78,628	34,04,169	...	20-15	...	5,78,452	28,25,717	...	16-73	...	82
...	6,26,498	3,48,069	2,78,429	...	9-62	...	96,219	1,82,210	...	6-29	...	83
...	13,23,594	11,70,245	2,03,309	...	47	...	14,60,812	...	12,57,503	...	2-88	84
...	28,90,052	16,67,482	12,22,570	...	3-56	...	11,47,999	74,571	...	2-22	...	85
...	51,49,814	14,90,107	36,59,737	...	16-53	...	7,53,194	29,06,513	...	13-13	...	86
...	4,68,52,945	1,31,41,100	3,37,11,845	...	15-42	...	73,31,465	2,63,80,380	...	12-07	...	
...	96,361	1,71,174	...	74,813	...	1.55	1,79,182	...	2,53,995	...	5-26	87
4,554	3,31,539	1,33,648	2,05,891	...	3-69	...	1,85,776	20,115	...	3-36	...	88
11,254	6,48,000	3,40,419	3,07,581	...	5-17	...	2,00,657	1,06,874	...	1-80	...	89
4,155	3,00,990	1,59,365	1,41,25	...	2-44	...	1,91,403	49,778	...	5-94	86	90
...	5,33,500	75,521	4,67,079	...	9-42	...	(a) 1,69,320	2,88,659	...	...	...	91
19,963	19,18,890	8,50,177	10,88,213	...	3-84	...	9,26,338	1,11,875	...	41	...	
...	6,17,075	6,35,336	...	18,261	...	07	8,80,312	...	8,98,573	...	3-39	92
...	21,29,344	8,34,934	13,04,410	...	5-02	...	8,63,611	4,40,799	...	1-70	...	93
...	24,127	23,116	1,511	...	27	...	18,960	...	17,449	...	3-03	94
...	2,47,533	1,49,702	97,831	...	1-25	...	2,66,470	...	1,68,689	...	2-16	95
...	30,28,579	16,43,083	13,85,491	...	5-28	...	20,29,353	...	6,43,862	...	1-06	
7,84,825	8,35,75,530	2,68,51,294	5,67,24,236	...	...	...	2,19,61,648	3,47,62,588	...	...	...	

(a) In the calculation of this figure a sum of Rs. 15,61,161 credited to the Capital Account of the Twante project during 1917-18 and 1918-19 on account of the sale-proceeds of certain dredgers has been taken in reduction of the Capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

J.—Irrigation.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water rates, etc. (For details, see page 165.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 135 and 290.)			
Brought forward		Rs.	Rs.	Rs.	Rs.	Rs.
<i>Central Provinces.</i>		71,49,47,012	99,55,350	65,05,00,200	5,70,18,760	2,93,41,595
Asola-Mendha Tank . . . . .	96	17,30,316	5,238	16,93,133	20,438	...
Wainganga Canal . . . . .	97	46,76,307	2,00,432	44,19,919	30,251	...
Mahanadi Canal . . . . .	98	1,12,99,208	7,93,309	97,23,592	54,923	...
Khapri-Aranda . . . . .	99	3,34,456	...	3,31,150	1,302	1,663
Chandpur . . . . .	100	6,45,938	...	6,43,255	9,510	80
Marowda . . . . .	101	3,76,035	...	3,76,035	1,349	892
Khola . . . . .	102	91,573	...	91,573	543	...
Khairi . . . . .	103	1,57,395	...	1,57,395	102	...
Kusrangi . . . . .	104	1,18,801	...	1,18,801	1,297	215
Khaira-Dahan . . . . .	105	86,929	...	86,929	780	...
Ghorajheri . . . . .	106	12,07,009	36,337	10,47,156	3,189	...
Kukardehi . . . . .	107	98,076	...	98,076	1,294	...
Baichakheri . . . . .	108	1,80,319	...	1,79,316	670	170
Hargahan . . . . .	109	1,28,296	22	1,28,296	990	335
Pindrawan . . . . .	110	2,21,100	7,910	2,21,100	2,783	140
Khairbunda . . . . .	111	7,30,830	...	7,30,615	6,321	445
Rumal . . . . .	112	2,96,710	...	2,96,710	1,076	...
Ramtek Reservoir . . . . .	113	27,54,579	...	27,40,328	18,194	42
Wara . . . . .	114	1,92,529	...	1,92,529	1,629	60
Barerakalan with Mohari Feeder . . . . .	115	2,19,595	...	2,18,288	3,818	...
Tandula Canal . . . . .	116	97,09,996	7,04,682	97,09,996	6,189	2,402
Nalashwar . . . . .	117	6,16,048	7,625	6,12,097	2,398	...
Jamunia . . . . .	118	4,99,035	1,613	4,99,035	1,118	...
Kattanajheri . . . . .	119	2,27,308	1,958	1,89,872	553	...
Chaikamara . . . . .	120	8,38,514	40,216	8,33,362	6,320	274
Bodulkbassa . . . . .	121	6,27,813	10,429	5,75,144	7,887	373
Pariat Tank . . . . .	122	8,50,831	2,84,576	6,91,598	...	...
Kumhari . . . . .	123	4,92,625	2,54,914	3,05,925	3	...
Kharaung . . . . .	124	56,12,450	1,64,161	1,64,161	...	...
Kuiserla . . . . .	125	1,09,391	95,188	99,314	...	...
<b>TOTAL</b>		4,52,19,902	26,08,810	3,72,12,296	1,85,148	7,091
<b>GRAND TOTAL</b>		76,01,66,914	1,25,64,690	68,77,12,516	5,52,08,908	2,93,48,686

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1920-1921.

DURING 1920-21.			EXCLUDING INTEREST.				Interest at 3·3252 per cent. on the Capital outlay to end of 1916-17 and at 5·1979 per cent. on subsequent outlay to end of 1920-21 less $\frac{1}{2}$ outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less—charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1920-1921. (For details, see page 171.)	Excess Revenue.	Excess Expenditure.	Rate per cent.			Excess Revenue.	Excess Expenditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.	
Rs. 7,84,825	Rs. 8,35,75,530	Rs. 2,68,51,294	Rs. 5,67,24,236	Rs. ...			Rs. 2,19,61,648	Rs. 3,47,62,588	Rs. ...			
...	20,438	38,116	...	17,578	...	1·04	56,726	...	74,404	...	4·39	96
...	30,251	97,357	...	67,106	...	1·51	1,60,909	...	2,28,015	...	5·10	97
...	54,923	2,07,885	...	1,52,962	...	1·57	3,69,104	...	5,22,066	...	5·37	98
...	2,965	6,631	...	3,666	...	1·10	11,121	...	14,787	...	4·42	99
...	9,920	7,793	2,127	...	·33	...	21,381	...	19,354	...	2·99	100
...	2,241	3,461	...	1,220	...	·32	12,504	...	13,724	...	3·65	101
...	543	1,682	...	1,140	...	1·24	3,045	...	4,185	...	4·57	102
...	102	1,575	...	1,473	...	·91	5,234	...	6,707	...	4·26	103
...	1,512	3,014	...	1,502	...	1·26	3,950	...	5,452	...	4·59	104
...	780	918	...	138	...	·16	2,891	...	3,029	...	3·48	105
...	3,180	17,472	...	14,292	...	1·36	37,038	...	51,330	...	4·90	106
...	1,294	2,496	...	1,202	...	1·23	3,261	...	4,463	...	5·01	107
...	840	4,786	...	3,946	...	2·20	6,007	...	9,953	...	5·55	108
...	1,325	2,459	...	1,134	...	·88	4,238	...	5,422	...	4·23	109
...	2,923	2,235	...	312	...	·14	8,139	...	8,451	...	3·82	110
...	6,666	23,890	...	17,224	...	2·36	24,291	...	41,515	...	5·68	111
...	1,076	7,624	...	6,548	...	2·21	9,866	...	16,414	...	5·53	112
...	18,236	34,493	...	16,257	...	·59	90,947	...	1,07,204	...	3·11	113
...	1,689	4,206	...	2,517	...	1·31	6,401	...	8,918	...	4·63	114
...	3,813	8,588	...	4,770	...	2·21	7,503	...	12,273	...	5·67	115
...	8,591	119,603	...	1,11,017	...	1·14	363,123	...	4,74,140	...	4·88	116
...	2,398	11,614	...	9,216	...	1·51	21,902	...	31,118	...	5·08	117
...	1,118	9,120	...	8,002	...	1·60	17,138	...	25,140	...	5·04	118
...	553	4,693	...	4,140	...	2·18	6,508	...	10,648	...	5·61	119
...	6,594	14,833	...	8,239	...	·99	34,137	...	42,376	...	5·09	120
...	8,260	30,199	...	21,939	...	3·81	22,503	...	44,442	...	7·73	121
...	...	...	...	...	...	...	28,383	...	28,383	...	4·10	122
...	3	...	3	...	...	...	9,276	...	9,273	...	3·03	123
...	...	...	...	...	...	...	4,267	...	4,267	...	2·60	124
...	...	...	...	...	...	...	2,688	...	2,688	...	2·71	125
...	1,92,239	6,67,749	...	4,75,510	...	1·28	12,54,531	...	18,30,041	...	4·92	
7,84,825	8,37,67,769	2,75,19,043	5,62,48,726	...	8·18	...	* 2,33,16,179	3,29,32,547	..	4·79	...	

\* Charged in India Rs. 2,20,57,565, in England Rs. 12,58,614.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

DIRECT RECEIPTS DURING THE YEAR.													
Irrigation and Navigation.													
Imperial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.													
Baluchistan.													
Water-rates.	Owners' rates	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
16,103	...	...	...	...	189	112	...	80	217	...	17,008		
75,321	...	...	...	...	...	...	...	205	50	...	75,638		
...	...	1,528	...	14	...	...	...	...	...	...	1,512		
30,926	...	1,500	...	...	...	3,189	...	...	...	...	35,740		
1,23,655	...	3,428	...	14	189	3,301	...	404	267	64	1,29,526		
TOTAL													
Dombay.													
Sind.													
Sukkur Canal	...	...	...	66	1,476	...	...	...	301	1,919	5,136		
Ghar Canal	...	...	...	380	2,000	...	...	...	141	4,910	7,817		
Sutta Canal	...	...	...	...	6	...	...	...	...	...	6		
Alibhar Kachori Canal	...	...	...	...	507	...	...	...	...	...	669		
Marak Gr. at Canal	...	...	...	129	3,038	...	...	...	1	158	4,749		
Sirfrazwah Canal	...	...	...	52	1,054	...	...	...	...	703	2,073		
Fuleli Canal	...	...	...	125	10,514	...	...	...	...	287	38,920		
Harnaliwah	...	...	...	...	306	...	...	...	697	10,419	38,920		
...	...	...	...	...	...	...	...	...	...	115	312		
16,157	...	5	...	752	18,981	...	3,855	231	1,145	18,556	59,082		
TOTAL SIND													
Deccan and Gujarat.													
Granva Nagrasu Tank	...	...	...	...	128	...	...	...	...	679	832		
Sinait Tank	...	...	...	...	38	...	...	...	...	500	1,562		
Wangroli Tank	...	38	...	...	100	...	...	...	...	500	6,180		
Savali Tank	...	...	...	...	100	...	...	...	...	311	7,286		
Hartala Tank	...	140	...	...	239	...	...	...	...	731	1,249		
Mhasva Tank	...	...	...	...	316	...	...	...	...	552	1,197		
Jamda Canals	...	...	...	...	519	...	...	...	...	75	8,42		
Par-al Tank	...	...	...	...	112	...	...	...	...	40	1,437		
Pravara Left Bank Canal	...	...	...	...	283	...	...	...	...	35	25,787		
Dhotedi Tank	...	...	...	...	1,796	...	...	...	...	1,710	7,495		
Kasurdi Tank	...	...	...	...	85	...	...	...	...	130	282		
Shirsupha Tank	...	...	...	...	—12	...	...	...	...	336	5,046		
Bhadavadi Tank	...	...	...	...	8,031	...	...	...	...	214	11,287		
Koregaon Tank	...	...	...	...	55	...	...	...	...	...	863		
Ashiti Tank	...	...	...	...	4,471	...	...	...	...	...	37,338		
Pathri Tank	...	3,066	...	...	1,079	...	...	...	...	...	11,608		
...	...	...	...	...	...	...	...	...	...	...	...		

[illegible]

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—*contd.*

DIRECT RECEIPTS DURING THE YEAR.

DIRECT RECEIPTS DURING THE YEAR.											
Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,18,931	...	5,042	10	2,374	21,202	10,453	3,41,918	4,817	2,123	20,717	7,36,600
<i>Bombay.</i>											
Shikarpur Canals, District	...	...	...	37	1,803	...	...	...	317	1,413	8,502
Hydrabad Canals.	...	...	...	87	5,615	...	...	...	747	920	9,081
Fuleli Canals.	...	...	...	...	3.0	...	...	...	...	410	788
Karachi Canals.	...	...	...	2.0	8.6	...	...	...	...	4,153	7,203
Western Nara Canal	...	...	...	1,372	7,959	...	...	...	...	8,635	20,170
Nasik and Ahmednagar Irrigation District.	...	...	...	...	...	...	...	...	...	2,446	2,946
Nasrat Canals District	...	...	...	...	221	...	...	...	...	306	1,519
Gujrat Irrigation do.	...	...	...	...	9,058	...	...	...	...	4,932	19,596
Pooni Irrigation do.	...	...	...	...	...	...	...	...	...	...	593
Dharwar District.	...	...	...	...	152	...	...	...	...	...	1,371
Belgaum do.	...	...	...	...	...	...	...	...	...	11	14
Bijapur do.	...	...	...	...	116	...	...	...	...	1,100	1,516
West Khandesh District	...	...	...	...	...	...	...	...	...	20	2548
Surat and Broach do.	...	...	...	...	35	...	...	...	...	3,773	3,848
<i>Deduct—Provincial share under the Contract</i>											
20,447	...	...	...	1,750	25,345	...	...	...	3,251	28,924	38,823
11,723	...	...	...	878	12,683	...	...	...	1,627	11,162	14,410
11,723	...	...	...	878	12,682	...	...	...	1,127	11,162	14,410
<i>Bengal.</i>											
Orissa Coast Canal	...	...	...	85	...	...	11,444	11	...	1,696	13,296
Nadin Rivers	...	...	...	...	...	...	13,288	52	...	38	13,378
Gaighathi and Bari Khals	...	...	...	...	...	...	1,200	...	...	230	1,430
<i>Deduct—Provincial share under the Contract</i>											
...	...	...	...	85	...	...	2,432	63	...	1,904	28,011
...	...	...	...	12	...	...	12,676	32	...	982	11,022
...	...	...	...	13	...	...	12,940	31	...	982	14,122
<i>Punjab.</i>											
Muzaffargarh Inundation Canal	...	506	...	5,105	375	...	100	752	473	797	2,35,586
Lower Sutlej Inundation Canals	...	250	...	1,708	13	...	...	906	...	318	2,34,572
Chenab Inundation Canals	...	64	...	9,827	253	...	...	13	...	507	1,43,005
<i>TOTAL</i>											
6,12,339	...	914	...	16,140	741	...	100	1,671	476	1,622	6,33,323
<i>Bihar and Orissa.</i>											
Orissa Coast Canal	...	...	...	63	...	...	6,184	...	...	803	7,010
<i>Deduct—Provincial share under the Contract</i>											
...	...	...	...	31	...	...	3,092	...	...	102	1,525
...	...	...	...	33	...	...	3,102	...	...	101	3,521
<i>TOTAL</i>											
6,27,083	...	914	...	17,303	13,423	...	14,181	1,710	2,103	17,467	6,96,290
Total works for which only Revenue Accounts are kept . . . . .											

*Bengal.*

Orissa Coast Canal . . . . .  
Nadia Rivers . . . . .  
Gaighatha and Basi Khals . . . . .

*Deduct—Provincial share under the Contract*

*Punjab.*

Muzaffargarh Inundation Canal . . . . .  
Lower Sutlej Inundation Canals . . . . .  
Chenab Inundation Canals . . . . .

*Bihar and Orissa.*

Orissa Coast Canal . . . . .  
*Deduct—Provincial share under the Contract*

*Total*

Total works for which only Revenue Accounts are kept . . . . .





No. 62.—ACCOUNT OF GROSS RECEIPTS FROM MINOR WORKS AND NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—*contd.*

DIRECT RECEIPTS DURING THE YEAR.

Irrigation and Navigation— <i>contd.</i>		Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial		9,93,846	...	5,957	10	19,707	36,700	10,464	3,52,009	6,986	4,231	55,219	14,50,985
Provincial— <i>contd.</i>		...	...	...	35,375	6,311	4,017	...	74,50.	646	6	8,307	1,29,279
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT— <i>contd.</i>													
<i>Bombay.</i>													
Provincial share under the Contract . . .		90,738	...	2,013	10	2,314	22,014	7,156	1,928	129	500	13,783	1,40,623
<i>Bengal.</i>													
Provincial share under the Contract . . .		...	...	...	...	46	...	...	3,39,987	8,919	...	11,232	3,55,214
<i>United Provinces of Agra and Oudh.</i>		197	...	...	...	12	...	...	...	...	...	...	209
Kotra Khamba Tank . . .		3,357	...	...	...	30	...	...	...	...	...	...	3,396
Sutbra Canal . . .		2,012	...	...	...	20	...	...	...	...	...	61	2,093
Khaptea Tank . . .		1,411	...	...	...	8	...	...	...	...	...	...	1,410
Manikpur Tank . . .		7,849	...	...	...	98	...	...	...	...	...	5	7,959
Seori lakes . . .		1,708	...	7	...	54	...	...	...	...	...	8	1,776
Kalyanpur Tank and Canals . . .		2,45,179	1,752	6	...	5,076	...	2,656	...	1,028	786	206	2,50,691
Rohilkhand Canals . . .		14,417	...	8	...	216	...	...	...	...	...	1,110	15,773
Bundelkhand Irrigation Works { Jhansi Lakes		8,518	...	36	...	219	...	...	...	...	...	330	9,103
Hamirpur Lakes . . .		...	...	...	...	...	...	...	...	...	...	...	...
TOTAL		2,81,678	1,752	57	...	5,742	...	2,556	...	1,028	786	1,720	2,92,419
<i>Central Provinces and Berar.</i>													
Mala Tank . . .		7	...	...	...	...	...	...	...	...	...	...	7
Nivari Tar . . .		1,260	...	...	...	...	67	...	...	...	...	38	1,367
Bounanalla . . .		98	...	...	...	...	1	...	...	...	...	2	101
TOTAL		1,365	...	...	...	...	68	...	...	2	...	40	1,475
Total works for which Capital and Revenue Accounts are kept . . .		3,22,779	1,752	2,070	35,385	14,413	26,149	9,812	4,16,422	5,724	1,322	35,122	9,91,010

WORKS FOR WHICH ONLY REVENUE  
ACCOUNTS ARE KEPT.

<i>Bombay.</i>											
Provincial share under the Contract . . . . .	14,723	...	...	...	...	...	...	...	...	15	44,410
<i>Bengal.</i>											
Provincial share under the Contract . . . . .	...	...	...	...	...	...	...	...	...	32	14,622
<i>Punjab.</i>											
Shahpur Canal . . . . .	40,490	...	...	...	...	...	...	...	...	...	40,490
<i>Burma.</i>											
Mandalay District . . . . .	...	63,950	540	...	40	2,430	...	...	...	56	71,411
Myingyan " . . . . .	...	6,279	...	...	...	86	...	...	...	20	6,365
Shwabo " . . . . .	...	2,654	...	...	...	667	...	...	...	29	3,320
Kyaukse " . . . . .	555	5,19,524	394	...	200	9,203	...	...	...	985	5,31,088
Mektila " . . . . .	...	1,06,325	1,992	...	42	3,073	...	...	...	1,794	1,13,906
Mingy " . . . . .	...	2,12,723	...	...	12	80	...	...	...	539	2,13,361
Yamothin " . . . . .	...	10,368	2,415	...	55	2,302	...	...	...	916	16,416
Pegu " . . . . .	...	...	551	...	...	7,767	...	...	...	621	1,98,339
Thahton " . . . . .	...	...	...	...	11	124	...	...	...	52	187
Ma,we " . . . . .	...	1,111	...	...	...	...	...	...	...	...	1,111
Total . . . . .	555	9,21,634	5,892	...	360	25,742	...	...	...	4,412	11,62,862
<i>Bihar and Orissa.</i>											
Provincial share under the Contract . . . . .	...	...	...	...	31	...	...	...	...	...	3,625
<i>Central Provinces.</i>											
Tank Projects . . . . .	27,778	...	1,298	...	...	2,126	...	...	...	379	34,683
Total works for which only Revenue Accounts are kept . . . . .	83,746	9,21,634	7,190	...	1,311	40,551	...	...	...	4,833	12,86,805
Carried over . . . . .	4,06,325	9,23,386	9,230	35,385	16,724	66,700	9,12	10,464	10,562	69,101	22,20,905
Imperial . . . . .	9,63,816	...	5,957	10	19,767	35,700	10,464	3,66,069	6,686	63,219	14,66,785

\* Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—*concd.*

DIRECT RECEIPTS DURING THE YEAR.

Irrigation and Navigation— <i>concd.</i>	Water-rates.	Owners' rates	Sales of water	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial { Provincial	9,83,846	...	5,957	35,385	19,767	35,708	10,461	3,53,099	6,886	4,231	55,219	14,59,985
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	4,90,325	9,23,386	9,260	...	15,724	66,700	9,812	6,11,636	10,862	3,014	69,101	23,20,905
<i>Madræs</i>	...	...	...	...	...	...	...	...	...	...	...	...
<i>Bengal</i> .—Provincial share under the Contract	15,284	...	65	...	3,348	(a) 2,109	19,163	9,414	(b) 715	(c) 4,049	(d) 29,898	88,709
<i>Punjab</i>	(g) 81,186	...	127	...	106	75	...	...	12	...	6,311	21,645
<i>Bihar and Orissa</i> .—Provincial share under the Contract.	2,544	...	1	...	...	43	373	...	961	10	(h) 1,188	84,083
<i>Central Provinces</i>	...	...	...	...	...	...	7	...	21	...	220	2,836
Total works for which neither Capital nor Revenue Accounts are kept	99,019	...	193	...	3,514	2,265	19,446	9,414	57	...	158	215
Total Provincial	...	...	...	...	...	...	...	...	1,776	4,059	97,715	1,77,491
Total Irrigation and Navigation	5,15,341	9,23,386	9,453	35,385	19,238	68,965	20,358	6,21,050	12,321	7,073	1,06,816	23,98,306
	1,129,190	9,23,386	16,410	35,385	39,005	1,01,671	39,827	9,79,149	19,011	11,304	1,62,045	38,58,381
AGRICULTURAL.	...	...	...	...	...	...	...	...	...	...	...	...
Imperial.	...	...	...	...	...	...	...	...	...	...	...	...
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.	...	...	...	...	...	...	...	...	...	...	...	...
<i>Bengal</i> .—Mograbat Drainage Project	...	...	...	...	...	1,315	...	19,313	...	...	1,572	22,310
<i>Deduct</i> .—Provincial share under the Contract	...	...	...	...	...	697	...	9,972	...	...	766	11,155
TOTAL	...	...	...	...	...	698	...	9,871	...	...	786	11,155
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	...	...	...	...	...	...	...	...	...	...	...	...
<i>Bombay</i>	9,735	...	102	...	45	3,817	...	...	50	51	10,493	30,293
<i>Deduct</i> .—Provincial share under the Contract	4,867	...	51	...	23	1,908	...	...	25	26	8,246	15,146
TOTAL	4,868	...	51	...	22	1,909	...	...	25	25	8,247	15,147
<i>Bengal</i>	...	...	...	...	214	6,291	...	7,101	2,511	...	(e) 79,263	95,112
<i>Deduct</i> .—Provincial share under the Contract	...	...	...	...	122	3,145	...	3,551	1,257	...	39,631	47,706
TOTAL	...	...	...	...	122	3,145	...	3,550	1,257	...	39,632	47,706
<i>Punjab</i> .—Nuzaffargarh Embankment	...	...	...	...	...	...	...	...	128	...	...	128
<i>Bihar and Orissa</i>	...	6,451	...	...	39	1,062	...	...	627	...	(f) 55,041	63,120
<i>Deduct</i> .—Provincial share under the Contract	...	2,725	...	...	20	531	...	...	263	...	27,521	31,060
TOTAL	...	2,725	...	...	19	531	...	...	264	...	27,520	31,060
Total Imperial	4,868	2,726	51	...	103	6,283	...	13,221	1,074	25	76,185	1,05,196

	(a) R1 by Civil Department. (b) R877 by Civil Department.	(c) R3,988 by Civil Department. (d) R17,355 by Civil Department.	(e) R64,770 by Civil Department. (f) R51,812 by Civil Department.	(g) R413 by Civil Department. (h) R337 by Civil Department.
<b>Provincial.</b>				
<b>WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:</b>				
<i>United Pro-</i> { Barn Mueci Tank . . .	1,624	..	..	..
<i>vines—</i> { Tanks in Banda District . . .	1,528	..	..	..
TOTAL	3,152	..	..	..
<i>Burma—</i> { Irrawady Embankments . . .	..	..	..	..
{ Thongwa Island Embankment . . .	..	..	..	..
TOTAL	..	..	..	..
<b>Total works for which Capital and Revenue Accounts are kept.</b>	3,152	..	..	..
<b>WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:</b>				
<i>Bengal.—</i> Provincial share under the Contract . . .	..	..	..	..
<i>United Pro-</i> { Tanks in Jhanak District . . .	11,589	..	..	..
<i>vines—</i> { Tanks in Hamirpur District . . .	2,124	..	..	..
{ Tanks in Banda District . . .	1,136	..	..	..
{ Tanks in Jalauin District . . .	..	..	..	..
TOTAL	14,839	..	..	..
<i>Burma.—</i> Maubin Embankment, Maubin District . . .	..	..	..	..
Sittang Embankment, Pegu District . . .	..	..	..	..
Zwebat Wonyngyi Embankment . . .	..	..	..	..
Ela Embankment . . .	..	..	..	..
TOTAL	..	..	..	..
<b>Total works for which only Revenue Accounts are kept.</b>	14,839	..	..	..
<b>WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:</b>				
<i>Madrass</i> . . .	..	..	..	..
<i>Dombay—</i> Provincial share under the Contract . . .	4,807	..	..	..
<i>Bengal—</i> Provincial share under the Contract . . .	..	..	..	..
<i>United Provinces</i> . . .	10,142	..	..	..
<i>Bihar and Orissa—</i> Provincial share under the Contract . . .	..	..	..	..
<i>Burma</i> . . .	..	..	..	..
<b>Total works for which neither Capital nor Revenue Accounts are kept.</b>	15,009	..	..	..
<b>Total Provincial</b>	33,000	..	..	..
<b>Total Agricultural</b>	97,868	..	..	..
<b>GRAND TOTAL</b>	15,67,058	..	..	..

### J.—Irrigation.

2 B 2



No. 63.—ABSTRACT ACCOUNT OF EXPENDITURE ON MINOR WORKS AND NAVIGATION FROM IMPERIAL AND PROVINCIAL FUNDS during the Year 1920-21.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.			
	Indin.		N.W. F. Pro- vince.	Madras.	Bombay.	Bengal.	U. P.		Punjab.	Bihar and Orissa.	Total.	Bombay.	Bengal.	U. P. of Agri. and Oudh.	Punjab.	Burma.	Bihar and Orissa.		C. P. and Berar.	TOTAL.	
	Delhi Province.	Baluchistan.					Raj- putana.	Rs.													Rs.
IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital Outlay:																					
(See pages 192 to 197)																					
Works . . . . .	10,058		90,126	1,35,190		16,766	2,207	2,759	2,57,101		50,893	90,125	1,35,189	11,529			2,758,253,226	86,113	5,55,873	8,10,476	
Establishment . . . . .	7,975		26,410	21,144		2,974	694	866	50,893		7,910	26,439	21,143	5,769			366,113,835	158	2,98,409	2,97,812	
Tools and Plant . . . . .	—40		921	6,428		345	119	138	7,910		—	922	6,429	759			198	39,067	47,477	47,477	
Suspense . . . . .	34,533			199		—4,411			30,291				198	—2,051				—1,853	28,488	28,488	
Less—Receipts on Capital Account.																					
NET TOTAL																				5,805	
Revenue Outlay:																					
(See pages 198 to 201)																					
Works . . . . .	15,860		29,589	1,19,090		19,672	9,415		1,77,765		5,43,580	29,589	1,19,089	4,462					1,35,876	3,13,642	
Repairs . . . . .	27,197		2,25,769	2,4,810		49,462	47,599		5,43,580		3,21,718	2,25,770	2,04,540	54,105					8,28,191	18,72,021	
Establishment . . . . .	114		73,871	1,09,692		27,549	86,409		80,823		73,571	73,571	1,09,693	(a) 95,855					3,00,036	6,90,754	
Tools and Plant . . . . .			4,777	15,402		1,427	2,065		2,496		4,778	4,778	15,402	3,180					26,779	50,564	
Refunds of Revenue . . . . .			86	40		125			558		87	87	40	11					710	836	
Suspense . . . . .			101			101			101		100	100							101	201	
TOTAL	43,171		3,34,193	4,49,084		98,110	1,45,488		10,70,023		3,34,193	4,49,084	4,49,084	1,57,613				14,732	13,57,992	4,28,018	
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works . . . . .			86,113						2,38,243											7,21,120	9,59,363
Repairs . . . . .			4,88,919	16,227					9,23,109											9,16,865	18,76,934
Establishment . . . . .			1,09,819	20,806					5,71,861											6,00,64	11,72,025
Tools and Plant . . . . .			7,574	449					16,218											43,697	62,915
Refunds of Revenue . . . . .			26						178											3,439	3,907
Suspense . . . . .			—12,854	—286					—17,281											—11,865	—29,146
TOTAL			6,79,847	37,196					17,91,820											2,77,920	40,03,740
Carried over																				44,30,150	75,85,156

(a) Includes Rs 14 outlay by Civil Officers.



[illegible]

(a) Includes R 2,813 outlay by Civil Officers.

(c)	"	R 5578	"
(e)	"	R 100	"
//	"	R 4:4	"
h)	"	R 1,159	"
m)	"	R31773	"
(n)	"	R 2637	"

\* Outlay by civil officers.

(g) Includes the following outlay by Civil Officers:—	Rs
Works . . . . .	31.73
Repairs . . . . .	5,68.29
Establishment . . . . .	1,35.43
Tools and Plant . . . . .	—
Refunds of Revenue . . . . .	1.28
<i>Deduct—Outlay from contributions</i> . . . . .	33.65
<b>Total</b> . . . . .	<b>7,53.071</b>

(b) Includes	R 2,842 outlay by Civil Officers.
(d)	R 5,578 "
(e)	R 414 "
(f)	R 1,159 "
(g)	R 25,245 "
(h)	R 9,654 "
(i)	R 2,037 "
(j)	R 100 "
(r)	R 2,06,668 on account of survey charges
(p)	account No. 40-D, page 107.

2,08,668 on account of survey charges transferred from India Books, vide account No. 40-D., page 107.

# SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier Province.		Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar Orissa.	Central Provinces and Berar.	Assam.	Total INDIA.
		Proper.	Coorg.	Proper.	Rajputana.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial	1,20,526	99,349	...	3,338	21,74,193	13,44,494	1,15,201	11,59,774	...	42,76,380	2,08,687	7,91,009	66,150	52,23,665	1,41,20,469
Provincial	...	...	41,28,944	...	21,71,193	13,44,495	...	4,80,317	...	...	2,04,637	...	...	...	...
	1,20,526	99,349	41,28,944	3,338	43,46,386	26,88,989	1,15,204	16,40,121	...	42,76,380	4,13,374	7,91,009	66,150	1,93,44,034	...





[illegible]

No. 63A.—DETAILED ACCOUNT for EXPENDITURE against the 'CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1920-21—continued.

EXPENDITURE DURING THE YEAR.														TOTAL EXPENDITURE TO END OF THE YEAR.													
Works	Establishment.	Tools and Plant.	Stock and Advances.	Deduct—		Net TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	Net TOTAL.														
				Receipts on Capital Accounts	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.																						
Rs. 2,54,345	Rs. 58,527	Rs. 7,774	Rs. 30,291	Rs. 1,538	Rs. 3,49,399	Rs. 2,36,55,017	Rs. 48,35,330	Rs. 6,20,241	Rs. 65,077	Rs. 2,91,75,665	Rs. 1,04,345	Rs. 2,90,71,320															
...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348															
...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713															
...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	498	6,86,883															
5,517	1,732	272	...	...	7,521	9,84,953	2,15,009	8,794	...	12,08,786	236	12,08,560															
...	...	...	...	...	...	27,718	266	...	...	27,984	...	27,984															
5,517	1,732	272	...	...	7,521	15,04,690	3,84,725	34,746	...	19,24,161	734	19,23,427															
2,758	866	136	...	...	3,760	13,25,020	3,42,747	31,616	...	16,99,393	695	16,98,688															
2,759	866	136	...	...	3,761	1,79,670	41,978	3,180	...	2,24,778	39	2,24,739															
...	...	...	...	...	...	9,70,933	4,08,020	1,08,700	...	15,47,653	2,399	15,45,254															
2,57,104	59,393	7,910	30,291	1,538	3,50,160	2,48,27,557	53,56,837	7,32,338	65,077	3,09,81,809	1,06,783	3,08,75,026															
...	...	...	...	...	...	4,43,006	15,974	4,505	...	4,68,485	...	4,68,485															
...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636															
...	...	...	...	...	...	50,219	11,623	...	...	61,741	...	61,741															
...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951															
...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186															
...	...	...	...	...	...	52,564	8,659	...	...	61,223	...	61,223															
...	...	...	...	...	...	2,30,686	48,308	...	...	2,78,994	220	2,78,774															
...	...	42	...	...	2,521	2,16,028	44,477	181	...	2,60,686	...	2,60,686															
1,683	796	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699															
...	...	...	...	...	...	1,91,292	40,646	7,087	...	2,39,025	343	2,38,682															
...	...	...	...	...	...	54,348	11,204	781	...	66,253	...	66,253															

Imperial—continued.	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—continued.	
Brought forward—Imperial	
Burma.	
Outlay on Mon Canals classed as Productive	
" on Yen Canal ditto.	
TOTAL	
Bihar and Orissa.	
Saran Project	
Add—Outlay on Projects classed as Productive (g)	
Ditto	Productive (h)
Deduct—Provincial share under the Contract	
TOTAL	
Add—Outlay on works now classed as Protective (f)	
Total Imperial	
Provincial.	
North-West Frontier Province.	
Outlay on Projects classed as Productive (a)	
Madras.	
Markapur tank supply channel	
Yerur Tank Project	
Attakur Tank Project	
Vannala ditto	
Jangamethwarapuram Tank	
Hajipuram Tank	
Ganjam Minor River System	
Vedrananyam Canal	
Yellaur Tank Project	
Yellapulla Venk. Tank Project	

Nagavaram Anicut and Supply Channel	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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(a) Kabul River Canal while under the administration of the Punjab.

During the year. To end of the year.

	Rs.	Rs.
to end of the		

	2,126	2,126
(b) Nagavalli River system	2,126	2,126

Kurnool-Cudapah Canal	38,885	13,84,414
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Barur Tank Project	...	17,199
Pointon Ancient	...	17,199

Poincy	...	2,30,767
Abbatone	...	2,30,767

Do.	..	..
Shatinatopo	4,07,014	5,00,000
Chyvern	5,00,000	5,00,000

Chyera	Do.	...	3,98,916
Lower Coleroon	Do.	...	1,40,000

Lower Colorado Do.	...	14,89,605
Tirukkoylur Do.	...	2,88,820

Project	...	...	...
Divi Pumping Project	...	...	3,33,259
Divi Pumping Project	...	...	16,054

DIVIDING PROJECT ... 16,954

41,011      ,      49 80 954

(c) Buckingham Canal

(o) Buckingham Canal  
Siddapur Tank

**snur. Indmonia**

(d) Talapula Vanka Talapula

Due to the fact that the first two

(f) For details, *vide* Account No. 48B.

(f) For details, *vide* Account No. 48B, During the year To end of the year

	Rs.	P.	As.
(a) Crissa Project.	7.521	9.36	985

Office Project.	7,621	9,36,385
Song Project.	---	2,72,175

Some Project : " ...  
7 527  
19 08 500  
2,12,118

7,621  
12,0860

**To end of the year.**

(b) Dhaka Canal	• • •	8,261
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Tribeni do.	.	.	.	19,723
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100-1000

27,084



[illegible]



Futela Tank	1,329	171	22	...	1,522	500	7,964	2,001	109	...	10,574
Gadikori Tank	201	117	13	...	331	...	8,539	2,070	52	...	12,682
Gokak Canal, 1st section and Storage Works	181	3,112	334	15	8,588	8,728	1,39,567	1,16,201	10,271	3,436	2,78,203
Dambal Tank	...	482	54	...	1,300	634	17,717	16,798	141	125	35,415
Medleri Tank	...	94	11	...	205	141	16,415	13,901	37	209	30,798
Madang Tank	...	693	77	...	1,955	1,537	52,945	37,508	674	...	92,682
Asundi Tank	...	486	54	...	1,372	219	26,570	22,432	577	...	49,798
Mavinkop Tank	...	820	91	...	2,314	1,598	6,097	5,718	116	...	13,529
Deduct—Provincial share under the Contract	59,178	1,47,742	9,553	173	6,08,386	13,92,869	1,52,09,544	51,63,309	1,52,466	19,804	2,22,36,895
" " Outlay on Gokak Canal	29,559	73,871	4,777	56	3,34,193	3,40,578	26,37,353	10,56,730	36,263	4,151	40,75,061
" " Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	517	47,674	39,540	4,484	297	92,513
" " —Outlay from Contributions	...	...	...	...	...	395	10,533	7,593	369	77	18,967
TOTAL	29,559	73,871	4,776	87	3,34,193	10,42,929	1,25,10,504	43,59,407	1,11,850	15,279	1,80,39,419
Bengal.											
Calcutta and Eastern Canals	2,37,842	1,84,711	26,474	20	7,67,983	28,67,828	91,75,821	51,27,218	13,30,465	7,373	1,85,08,505
Medanipur Bheel route project	537	34,674	4,330	60	1,30,145	34,397	10,49,840	1,55,844	21,544	3,349	12,64,974
Utterbhang Lock	...	...	...	...	...	...	28	7	...	...	35
Deduct—Provincial share under the Contract	2,38,179	2,19,385	30,804	80	8,98,126	29,02,025	1,02,25,089	52,83,089	13,52,009	10,722	1,87,73,514
TOTAL	1,19,090	1,09,692	15,402	40	4,49,064	26,90,393	84,88,549	45,94,400	10,98,720	10,061	1,69,77,113
Rajputana.											
Tanks in Ajmere Sub-Collectorate	6,402	14,627	753	...	51,871	82,676	7,94,122	4,14,244	14,882	108	18,05,830
" " in Beawar	3,282	7,305	386	...	26,383	59,825	6,07,913	3,47,517	10,885	354	10,26,291
" " in Todgarh	3,988	5,617	288	...	19,856	63,696	2,78,678	1,65,793	6,106	...	5,13,173
TOTAL	19,672	27,549	1,427	...	98,110	2,05,997	16,80,613	9,27,554	30,873	460	28,45,297
Punjab.											
Shahpur Canals	5,334	70,231	1,240	...	1,13,131	1,04,349	8,68,206	7,46,729	8,365	1,233	17,98,882
Ghaggar Canal	3,591	16,178	325	...	32,357	40,026	2,05,152	4,18,639	4,171	2,432	6,70,420
TOTAL	9,415	86,409	2,065	...	1,45,488	1,44,375	10,73,358	11,65,368	12,536	3,665	23,69,302
Bihar and Orissa.											
Saran Project	...	...	...	...	...	...	3,21,209	1,15,863	5,101	5,264	4,37,225
Deduct—Provincial share under the Contract	...	...	...	...	...	...	3,16,336	1,13,369	5,134	5,264	4,29,835
TOTAL	...	...	...	...	...	...	4,873	2,484	33	...	7,390
Carried forward.	1,77,766	3,24,718	23,784	127	10,70,026	18,56,284	1,76,51,341	76,17,587	4,25,698	23,842	9,73,74,702
Total Imperial	1,77,766	3,24,718	23,784	127	10,70,026	18,56,284	1,76,51,341	76,17,587	4,25,698	23,842	2,73,74,102
(a) Fuleli Canal	...	...	...	...	...	...	...	...	...	...	...
Jamda "	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...



No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1920-21—concluded.

IRRIGATION AND NAVIGATION—contd.														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—contd.														
EXPENDITURE DURING THE YEAR.														
TOTAL EXPENDITURE TO END OF THE YEAR.														
Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,77,766	5,43,531	3,24,718	23,784	127	100	10,70,026	16,56,284	1,76,51,341	76,17, 87	4,25,698	23,842	-50	2,73,74,702	
Brought forward Imperial														
Provincial.														
N. W. Frontier.														
Kabul River Canal—Outlay to 31st March 1907														
Madras.														
263	2,752	537	21	...	...	3,576	-67,613	1,79,398	39,151	-3,600	45	...	1,47,371	
7,245	31,517	13,413	214	...	...	52,411	6,12,368	18,54,561	6,33,732	13,027	10,398	...	31,24,074	
1,028	10,662	4,766	55	1	...	16,512	7,444	6,27,431	1,66,742	4,430	30	...	8,73,077	
-14,786	2,00,588	33,080	1,478	529	...	2,20,889	1,10,015	43,97,020	12,93,030	1,29,748	22,074	...	59,51,887	
-2,047	16,398	2,555	114	...	...	17,020	-1,36,907	6,26,260	1,85,595	6,175	88	...	6,81,211	
...	...	...	...	...	...	...	50	20,488	4,656	5	...	...	25,199	
...	9,350	3,813	43	...	...	13,206	4,040	1,79,877	46,754	7,535	41	...	2,38,247	
...	361	218	-2	...	...	577	902	3,983	1,249	...	...	...	6,134	
643	3,039	1,503	17	...	...	5,207	31,597	2,01,702	54,929	273	...	...	2,91,601	
176	988	467	5	2	...	1,618	25,631	1,46,845	39,896	-46	4	...	2,12,380	
61	-76	-10	...	...	...	-25	14,639	65,796	19,041	506	...	...	89,932	
-226	4,180	704	32	...	...	4,690	3,898	24,020	6,176	-113	7	...	38,988	
76	1,650	841	5	...	...	2,572	3,107	3,91,618	91,576	-1,286	260	...	5,17,275	
-3,383	11,092	2,496	97	...	...	10,212	17,949	4,29,624	1,02,125	484	22	...	5,50,504	
-793	4,755	1,298	51	...	...	6,311	13,652	2,72,947	66,250	13	43	...	3,52,905	
-3,473	12,003	2,795	110	...	...	11,436	-5,556	6,13,513	1,12,612	574	213	...	7,51,416	
...	405	245	-2	...	...	648	81	10,511	3,149	27	...	...	13,771	
-115	1,600	1,004	15	...	...	2,501	5,544	-51,253	12,971	132	...	...	69,906	
37	6,776	4,125	-89	...	...	10,899	6,831	1,33,291	37,383	1,315	51	...	1,78,801	
-2,836	2,372	-228	-1	...	...	-691	-7,879	54,015	9,304	414	...	...	55,854	
75	7,635	3,546	196	...	...	11,552	1,15,765	5,38,235	1,50,113	686	5	...	8,01,794	
...	294	139	7	...	...	410	555	4,383	1,176	20	...	...	6,134	
334	332	403	-4	...	...	1,065	750	3,556	1,553	-19	...	...	5,840	
265	771	700	10	...	...	1,746	3,812	12,721	5,661	39	...	...	22,233	
...	...	...	...	...	...	...	451	...	31	...	...	...	488	
...	1,304	232	10	...	...	1,546	130	1,387	635	...	...	...	2,162	
...	100	60	-1	...	...	159	304	1,293	934	...	91	...	2,531	
...	2,249	401	18	...	...	2,668	...	63,895	11,315	39	...	...	65,219	
...	3,519	627	28	...	...	4,174	...	13,125	2,340	58	...	...	15,503	
-28	-612	-387	4	...	...	-1,023	-112	423	-600	-18	...	...	-307	
6	150	105	1	...	...	262	19	392	284	4	...	...	699	
...	267	181	3	4	...	455	90	3,918	2,811	41	...	...	6,864	
...	666	592	8	...	...	1,474	208	1,122	913	13	...	...	2,256	
...	...	...	...	...	...	...	13,412	3,369	...	...	...	...	16,781	
-17,264	3,36,977	80,323	2,496	568	...	4,03,090	8,47,399	1,09,03,089	31,36,800	1,60,486	33,407	...	1,50,83,181	
...	...	...	...	...	...	...	5,92,573	27,61,264	7,08,488	1,702	61	...	41,24,088	
-17,264	3,36,977	80,323	2,496	568	...	4,03,090	14,39,972	1,36,66,353	39,05,283	1,62,188	33,468	...	1,92,07,209	
TOTAL														
Add—(Provincial) Outlay on Canals now classed as Productive (b)														





## GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS,

1920-21.

## Section K.—Other Public Works.

Revenue, Rs. 76,18,590. Expenditure, Rs. 12,77,68,224

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Construction of Railways, etc.	64	Expenditure on Railways . . . . .	204	Rs. ...	Rs. ...	Rs. 19,68,447
Civil Works	65	Receipts	205	...	76,18,590	...
	65A	Details of Provincial Fund Receipts included in Account No. 65 . . . . .	207	64,91,222	...	...
	66	Expenditure	209	...	...	12,57,99,777
	66A	Ditto by Civil Department Imperial Funds . . . . .	210	8,09,456	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66 . . . . .	211	10,62,34,560	...	...
		By PUBLIC WORKS OFFICERS—				
		Imperial Expenditure—				
	66C	New Buildings . . . . .	213	96,44,672	...	...
	D	Repairs to Buildings . . . . .	213	30,57,569	...	...
	E	New Roads . . . . .	214	12,84,288	...	...
	F	Repairs to Roads . . . . .	214	18,33,664	...	...
	G	Miscellaneous—New Works . . . . .	215	1,62,801	...	...
	H	Miscellaneous—Repairs . . . . .	215	2,19,1c9	...	...
		Provincial Expenditure—				
	I	New Buildings . . . . .	217	3,50,01,283	...	...
	J	Repairs to Buildings . . . . .	217	81,20,894	...	...
	K	New Roads . . . . .	218	1,24,84,776	...	...
	L	Repairs to Roads . . . . .	218	1,68,50,282	...	...
	M	Miscellaneous—New Works . . . . .	219	23,66,400	...	...
	N	Miscellaneous—Repairs . . . . .	219	9,60,677	...	...
		By CIVIL OFFICERS—				
		Imperial Expenditure—				
	O	New Buildings . . . . .	220	10,056	...	...
	P	Repairs to Buildings . . . . .	220	36,992	...	...
	Q	New Roads . . . . .	221	3,395	...	...
	R	Repairs to Roads . . . . .	221	18,280	...	...
	S	Miscellaneous—New Works . . . . .	221	2,141	...	...
	T	Miscellaneous—Repairs . . . . .	222	11,852	...	...
		Provincial Expenditure—				
	U	New Buildings . . . . .	222	70,856	...	...
	V	Repairs to Buildings . . . . .	222	48,685	...	...
	W	New Roads . . . . .	223	88,954	...	...
	X	Repairs to Roads . . . . .	223	1,22,323	...	...
	Y	Miscellaneous—New Works . . . . .	224	6,51,597	...	...
	Z	Miscellaneous—Repairs . . . . .	224	19,12,070	...	...
		TOTAL . . . . .			76,18,590	12,77,68,224

No. 64.—DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION OF RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1920-21.

PROVINCES AND RAILWAYS.		During the year.		To end of previous year.		To end of the year.		REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.								
Bombay.								
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad		...	18,43,292	18,43,292	18,43,292	18,43,292		
Bengal.								
Kamia-Dhuria Section, Eastern Bengal		..	9,72,507	9,72,507	9,72,507	9,72,507		
United Provinces of Agra and Oudh.								
Lucknow-Sitapur-Seraman Section, Lucknow-Bareilly		...	35,83,456	35,83,456	35,83,456	35,83,456		
Distillery siding (Izatnagar to Maheshpur Utaria)		—4,830	1,77,761	1,77,761	1,77,761	1,72,931		
Assam.								
Jorhat		21,701	11,19,393	11,19,393	11,41,094	11,41,094		
Burma.								
Moulmein-Ye		5,19,258	...	...	5,13,255	5,13,255		
Alon Saingbyin		4,35,276	...	...	4,35,276	4,35,276		
Pyinmana-Taungdwingye		10,03,042	...	...	10,03,042	10,03,042		
TOTAL PROVINCIAL		13,68,447	76,96,399	76,96,399	96,84,846	96,84,846		

No. 65.—ABSTRACT ACCOUNT OF RECEIPTS FROM OTHER PUBLIC WORKS, CIVIL WORKS, from IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

HEADS OF REVENUE.	INDIA, GENERAL.										BENGAL.				UNITED PROVINCES OF AGRA AND OUDH.				CENTRAL PROVINCES.				GRAND TOTAL.
	Director-General Works.	Delhi Province.	Viceroy's Office.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Hyderabad.	Assam.
Imperial.																							
Rents of buildings	6,601	85,898	858	...	...	...	36,449	...	1,29,596	32,978	9,017	26,858	94,197	...	24,771	17,014	3,89,078	1,912	39,913	6,385	32,277	1,709	885
Rents of furniture	...	25,681	...	...	...	...	...	...	2,581	...	...	...	7,862	...	1,091	15,000	...	160	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...	1,735	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" furniture	220	...	818	...	...	...	...	...	4,707	...	...	...	...	...	...	...	1,218	...	...	...	...	...	...
" tools and plant	...	...	3,893	...	...	...	...	...	1,628	...	...	...	503	...	...	...	15,979	...	...	...	...	...	...
" produce	323	40	1,245	...	...	...	...	...	2,720	491	350	865	1,494	...	279	259	1,639	...	...	...	744	150	...
" old materials	190	1,377	207	...	...	...	946	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Value of materials received from old buildings	...	291	825	...	...	...	4,984	...	6,100	2,055	...	4,703	90	...	7,274	1,118	3,494	...	...	...	1,913	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	29	...	...	...	3	...	...
Interest on endowments for monuments in Government cemeteries.	4,661	...	...	...	...	...	24	...	4,685	...	20	98	7	...	124	307	...	865	...	...	49	17	...
Percentage charges on capital cost of electrical, water supply and sanitary installations in residential buildings.	...	5,383	...	...	...	...	...	...	5,383	...	...	1,360	12,590	60	1,221	40	7,634	1,687	...	792	2,156	1,467	24
Recoveries on account of supply of electric energy, etc.	...	22,580	...	...	...	...	...	...	23,828	1,566	...	...	...	...	...	...	...	...	167	...	...	...	...
Ferry Receipts	1,248	15,612	3	...	...	...	5,651	...	21,734	1,170	572	1,195	5,783	2,388	5,249	5,517	5,011	...	1,270	...	1,040	...	...
Fines, refunds, and miscellaneous.	468	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...	...	...	3	...
TOTAL	13,801	1,60,976	7,869	...	...	...	48,054	...	2,30,300	44,71	8,970	43,278	1,24,900	2,443	40,046	43,922	2,17,800	17,712	32,400	7,827	55,168	3,027	938
Receipts by Civil officers from Imperial funds as detailed below.	...	400	...	42	249	121	398	...	9,866	1,27,041	...	19,19,492	7,68,484	...	...	...	...	...	...	...	...	...	...
PROVINCIAL Receipts, as per Account No. 65A, page 207.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	13,801	1,60,976	7,869	42	249	121	398	14	1,42,406	1,70,312	10,24,779	19,62,770	8,91,474	2,443	43,922	43,922	2,17,800	17,712	32,400	7,827	55,168	3,027	938
											10,85,699	8,99,397	6,37,423	4,14,176									

The Imperial Civil Works receipts by Civil officers included in the above statement are as under—

K.—Other Public Works.	INDIA, GENERAL.						North-West Frontier Province.	TOTAL.
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	
Rents of buildings	...	...	...	...	...	...	...	Rs. 1,421
Fines, refunds, and miscellaneous	51	38	...	100	...	1,317	...	Rs. 15,863
Ferry Receipts	...	...	...	...	...	6,484	...	Rs. 1,17,717
Fees on masonry graves	349	...	249	21	398	783	...	Rs. 1,841
TOTAL	400	42	549	121	398	8,682	14	Rs. 1,36,847

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS  
for the Year 1920-21.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>										
<b>By PUBLIC WORKS DEPARTMENT.</b>										
Rents of buildings . . . . .	2,33,616	3,35,433	2,70,840	1,73,384	52,949	3,39,924	4,00,170	2,51,093	89,287	21,46,696
Sales of buildings . . . . .	4,611	3,48,295	42,048	31,764	7,762	17,100	980	47	104	4,52,711
„ tools and plant . . . . .	13,771	17,459	2,871	13,899	3,642	5,858	4,174	4,973	3,928	70,575
„ produce . . . . .	6,375	38,335	9,314	26,657	68,969	2,417	4,831	15,910	1,226	1,74,034
„ old materials . . . . .	21,835	34,420	19,592	29,046	6,012	8,512	5,196	5,601	5,529	1,35,803
Value of materials received from old buildings . . . . .	4,970	3,425	9,325	6,102	19,674	9,165	4,219	414	6,486	63,760
Receipts from self-supporting workshops . . . . .	36,610	6,867	...	...	...	...	...	...	...	43,477
Tolls on roads . . . . .	13,654	...	...	...	...	...	...	...	...	13,654
Ferry receipts . . . . .	...	5,092	...	88,912	...	...	...	38,625	60,602	1,98,231
Unclaimed deposits . . . . .	3,255	341	1,862	373	527	221	800	2,563	34	9,976
Collections under Highway Act . . . . .	...	38	...	...	...	...	...	...	...	38
Rents from strand bank maidan, etc. . . . .	...	...	49,284	...	...	...	...	...	...	49,284
Arboriculture . . . . .	...	...	...	28,981	...	...	...	...	...	28,981
Interest on endowment for repairs of monuments in Gov- ernment cemeteries . . . . .	915	2,761	1,120	2,155	...	...	572	637	228	8,388
Percentage charges on capital cost of Electrical, Water-Sup- ply and Sanitary installations in residential buildings . . . . .	8,600	11,131	18,718	2,516	86,083	2,180	1,221	12,137	930	1,43,516
Fines, refunds and miscella- neous . . . . .	1,59,429	11,08,131	1,89,286	21,190	50,598	1,14,378	65,661	8,548	18,120	17,35,341
<b>TOTAL—Carried over</b> . . . . .	<b>5,07,701</b>	<b>19,11,728</b>	<b>8,14,200</b>	<b>1,24,979</b>	<b>2,96,216</b>	<b>4,99,755</b>	<b>4,87,824</b>	<b>3,40,548</b>	<b>1,86,474</b>	<b>52,69,435</b>

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS  
for the Year 1920-21—concluded.

	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward	5,07,701	19,11,728	6,14,260	4,24,979	2,96,216	4,99,755	4,87,824	3,40,548	1,86,474	52,69,485
<b>PROVINCIAL.</b>										
<b>By CIVIL DEPARTMENT.</b>										
Rents of buildings	...	119	...	...	...	4,486	35	...	496	5,136
Sale of old materials	...	...	17	...	...	106	...	...	23	146
„ of produce	...	...	836	5,217	...	75	...	...	1	6,129
Tolls on roads	...	...	...	...	49,680	...	84,806	...	...	1,34,486
Tolls, canal and ferry receipts	3,729	...	1,44,605	7,231	59,266	...	31,537	...	9,990	2,56,358
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	91,773	...	...	...	...	...	91,773
Fees on masonry graves	3,704	3,272	894	5,283	4,064	741	368	1,486	21	19,833
Contributions	4,65,748	...	...	...	150	...	...	...	...	4,65,898
Fines, refunds and miscella- neous.	32,918	4,373	7,852	18,922	1,55,178	546	7,860	5,520	8,809	2,41,978
<b>TOTAL</b>	<b>5,06,099</b>	<b>7,764</b>	<b>1,54,204</b>	<b>1,28,426</b>	<b>2,68,338</b>	<b>5,954</b>	<b>1,24,606</b>	<b>7,006</b>	<b>19,340</b>	<b>12,21,737</b>
<b>TOTAL PROVINCIAL as per Account No. 65</b>	<b>10,13,800</b>	<b>19,19,492</b>	<b>7,68,464</b>	<b>5,53,405</b>	<b>5,64,554</b>	<b>5,05,709</b>	<b>6,12,430</b>	<b>3,47,554</b>	<b>2,05,814</b>	<b>64,91,222</b>

K.—Other Public Works.



## No. 66.—ABSTRACT ACCOUNT OF EXPENDITURE ON OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA; GENERAL.														North-West Frontier Province.	Item No.
Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Gwalior.	Baluchistan.	Viceroyal Estates.	Mysore Residency.	Rajputana.	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Sikkim and Bl uhan.	Coorg.	Ajmer.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Civil Buildings—																
New Works (66C)	1,40,677	17,84,326	...	...	2,99,190	1,17,874	...	...	...	...	...	...	22,92,067	12,70,213		
Repairs (66D)	1,84,294	5,88,002	...	...	1,78,171	2,54,596	...	...	...	...	...	...	12,05,063	2,12,373		
Communications—																
New Works (66E)	...	1,45,094	...	...	4,93,697	...	...	...	...	...	...	...	6,38,791	3,30,851		
Repairs (66F)	7,152	2,43,761	...	...	1,16,872	...	...	...	...	...	...	...	3,67,785	7,75,866		
Miscellaneous Public Improvements—																
New Works (66G)	...	86,603	...	...	26,950	...	...	...	...	...	...	...	1,13,553	447		
Repairs (66H)	...	1,29,699	...	...	33,635	...	...	...	...	...	...	...	1,63,334	55,784		
TOTAL WORKS AND REPAIRS	3,32,123	29,27,485	...	...	11,48,515	3,72,470	...	...	...	...	...	...	47,80,593	26,48,024		
Establishment	73,687	2,35,838	...	...	2,30,764	42,831	...	...	37,320	...	...	...	6,20,440	2,46,129		
Tools and Plant	4,227	49,958	...	...	15,001	1,498	...	...	...	...	...	...	70,679	38,911		
Suspense	—1,880	1,88,797	...	...	—1,022	—15,663	...	...	...	...	...	...	1,10,232	...		
Deduct—Outlay in England	4,08,157	34,02,073	...	...	18,93,258	4,01,136	...	...	37,320	...	...	...	56,41,944	29,33,063		
	3,257	1,50,606	...	...	14,353	...	...	...	...	...	...	...	1,68,216	...		
NET-INDIA—IMPERIAL CIVIL WORKS	4,04,900	32,51,467	...	...	13,78,905	4,01,136	...	...	37,320	...	...	...	54,73,728	29,33,063		
Expenditure by Civil Officers from Imperial Funds, as per Account No. 66A, page 210	...	4,11,990	8,864	2,700	1,36,747	...	2,547	2,608	...	19,112	286	5,218	5,90,072	2,14,303		
Provincial Fund Expenditure, as per Account No. 66B, page 211	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
TOTAL INDIA—CIVIL WORKS	4,04,900	36,63,457	8,864	2,700	15,15,652	4,01,136	2,547	2,608	37,320	19,112	286	5,218	60,63,800	31,47,366		

## CHARGES IN ENGLAND :

Passage, etc., of Officers on appointment to the Public Works Department, etc. . . . .  
 Payment to the Engineering Standards Committee . . . . .  
 Allowances and expenses of Officers on special duty, etc. . . . .  
 Stores for India . . . . .

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,92,97,880	10,62,34,560	12,55,32,440
Railways	...	19,08,447	19,08,447
TOTAL	1,92,97,880	10,82,03,007	12,75,00,847

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1920-21.

Item No.	MADRAS.		Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERA.			Assam.	GRAND TOTAL.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,106	23,745	9,43,611	7,13,041	1,01,092	2,94,248	3,79,695	30,90,027	71,440	1,18,437	1,10,393	88,334	80,282	15,951	96,44,672
2	77,910	17,600	2,31,738	5,16,229	72,258	1,19,057	61,066	2,75,259	85,193	49,029	21,822	64,260	26,635	22,057	30,57,569
3	14,060	17,443	...	12,816	...	...	53,460	10,961	...	...	...	1,05,857	...	...	12,84,288
4	...	1,41,264	...	48,386	...	...	2,18,490	1,711	...	...	...	2,76,446	1,216	...	18,3,664
5	...	24	44,005	...	...	...	4,772	...	...	...	...	...	...	...	1,62,801
6	...	51	...	...	...	...	...	...	...	...	...	...	...	...	2,19,169
7	1,44,076	2,00,147	12,19,354	12,90,512	1,73,350	4,18,305	7,17,492	33,77,958	1,56,633	1,67,466	1,32,215	6,54,897	1,08,133	38,008	1,62,02,163
8	75,692	86,057	2,02,101	1,45,697	22,021	92,937	1,27,275	2,52,104	92,236	61,086	30,766	1,30,724	13,640	11,130	21,50,024
9	1,444	21,435	16,899	13,478	2,818	12,963	14,811	30,168	12,222	2,911	8,793	14,748	1,235	1,345	2,65,839
10	...	4,197	-23,932	-32,581	22,812	...	-5,537	-49,631	...	...	...	8,830	-35	...	94,455
11	2,21,192	3,11,836	14,14,421	14,17,106	2,21,001	5,19,205	8,54,041	36,10,599	2,02,091	2,31,463	1,71,774	7,89,299	1,22,973	50,483	1,87,12,491
12	...	10,248	23,502	10,331	638	221	17	289	...	...	...	10,605	...	...	2,24,067
13	2,21,192	3,01,588	13,90,919	14,06,775	2,20,363	5,18,984	8,54,024	36,10,310	2,02,091	2,31,463	1,71,774	7,78,694	1,22,973	50,483	1,84,88,424
14	...	...	...	5,000	...	...	...	...	...	7	74	...	...	...	8,09,456
15	1,13,50,189	...	2,07,54,519	1,51,32,441	...	1,00,45,809	...	1,22,37,833	1,56,70,714	77,35,040	84,42,806	...	...	48,65,659	10,62,84,560
	1,15,71,331	3,01,588	2,21,45,438	1,65,44,216	2,20,363	1,05,64,793	8,54,024	1,58,47,643	1,58,72,835	79,66,510	86,14,754	7,78,694	1,22,973	49,16,142	12,55,32,440
	1,18,72,919		1,67,64,579		1,14,18,817		95,16,421								
											Secretary of State.	High Commissioner.	TOTAL.		
											£	£	£		
											1,941	...	...		
											609	...	...		
											1,785	...	...		
											4,326	...	4,326		
											5,194	17,313	22,407		
											9,420	17,313	26,733		
											Total charges in England				
											TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10				2,67,337
											GRAND TOTAL CIVIL WORKS				12,57,99,777

## TRACT.

England.	GRAND TOTAL.
Rs.	Rs.
2,67,337	12,57,99,777
...	19,68,447
2,67,337	12,77,68,224

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1920-21.

IMPERIAL.	INDIA, GENERAL.										N.W. Frontier Province.	Bengal.	Central Provinces.	Bihar and Orissa.	TOTAL.
	Rajputana	Ajmer.	Dalhousie.	Gwalior	Mysore Residency.	Baluchistan.	Central India	Coorg.	Sikkim and Bhutan.	TOTAL.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CIVIL WORKS</b>															
<b>Civil Buildings—</b>															
New Works (66O) . . . . .	...	...	...	...	...	11,377	...	...	...	11,377	1,328	...	...	7	10,056
Repairs (66P) . . . . .	2,608	...	...	...	...	21,147	...	...	8,190	31,945	5,047	...	...	..	36,992
<b>Communications—</b>															
New Works (66Q) . . . . .	...	...	...	...	...	2,722	...	...	...	2,722	673	...	...	...	3,395
Repairs (66R) . . . . .	...	...	...	...	...	9,170	...	...	4,310	13,480	4,800	...	...	...	18,280
<b>Miscellaneous Public Improvements—</b>															
New Works (66S) . . . . .	...	...	...	...	...	2,141	...	...	...	2,141	...	...	...	...	2,141
Repairs (66T) . . . . .	...	724	...	...	...	6,128	...	...	...	6,852	...	5,000	...	...	11,852
<b>TOTAL WORKS AND REPAIRS</b> . . . . .	2,608	724	...	...	...	52,685	...	...	12,500	68,517	9,192	5,000	...	7	82,716
<b>Establishment</b> . . . . .	...	241	826	...	...	83,379	1,234	286	5,674	91,690	34,900	...	...	...	1,26,190
<b>Tools and Plant</b> . . . . .	...	4,253	...	...	2,547	283	...	...	...	7,083	...	...	...	...	7,083
<b>Contributions</b> . . . . .	...	...	4,11,164	2,700	...	400	7,580	...	957	4,22,801	1,70,250	...	74	...	5,93,125
<b>Miscellaneous</b> . . . . .	...	...	...	...	...	...	...	...	...	...	61	...	...	...	61
<b>Suspense</b> . . . . .	...	...	...	...	...	...	...	...	—19	—19	...	...	...	...	—19
<b>TOTAL IMPERIAL.</b> . . . .	2,608	5,218	4,11,990	2,700	2,547	1,36,747	8,864	286	19,112	5,90,072	2,14,303	5,000	74	7	8,09,456

## No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1920-21.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>BY PUBLIC WORKS DEPARTMENT.</b>										
Civil Buildings—										
New Works (66I)	40,46,914	87,61,911	69,72,999	30,22,683	34,02,427	29,93,419	34,68,996	15,03,316	8,28,418	3,50,01,283
Repairs (66J)	10,38,798	13,40,928	18,58,147	6,91,630	7,01,532	11,17,160	6,42,467	4,44,863	2,82,369	81,20,894
Communications—										
New Works (66K)	3,92,506	23,46,268	10,04,048	8,10,281	24,62,711	31,29,035	1,24,610	20,39,320	1,77,947	1,24,86,776
Repairs (66L)	5,26,434	22,11,367	16,14,841	24,44,748	22,69,431	31,57,238	6,67,870	17,18,151	17,40,152	1,63,50,282
Miscellaneous Public Improvements—										
New Works (66M)	30,667	6,76,013	6,48,843	1,25,598	3,47,730	2,55,231	2,74,664	4,830	7,824	23,66,400
Repairs (66N)	44,878	1,97,629	1,69,778	1,75,104	83,571	2,36,093	37,175	3,048	13,396	9,60,677
<b>TOTAL WORKS AND REPAIRS</b>	<b>60,80,247</b>	<b>1,55,34,116</b>	<b>1,22,63,656</b>	<b>72,73,244</b>	<b>92,67,402</b>	<b>1,08,88,231</b>	<b>52,15,782</b>	<b>57,19,528</b>	<b>30,50,106</b>	<b>7,52,86,312</b>
Establishment	20,59,655	25,74,239	15,45,248	16,56,519	13,52,234	22,80,225	12,31,008	13,38,976	8,93,163	1,49,34,937
Tools and Plant	66,817	5,23,128	1,53,164	2,31,053	2,08,277	9,09,546	1,26,363	3,81,130	1,07,862	27,07,340
Suspense	2,50,120	87,133	66,352	3,37,814	3,63,762	4,53,230	—64,061	29,241	22,944	15,40,535
<b>TOTAL</b>	<b>84,56,839</b>	<b>1,37,18,666</b>	<b>1,40,28,420</b>	<b>94,98,630</b>	<b>1,11,91,675</b>	<b>1,45,31,232</b>	<b>65,12,692</b>	<b>74,62,875</b>	<b>40,74,095</b>	<b>9,44,75,124</b>
<b>BY CIVIL DEPARTMENT.</b>										
Civil Buildings—										
New Works (66U)	15,469	...	550	2,136	1,675	50,526	...	...	...	70,356
Repairs (66V)	25,190	...	2,250	1,434	19,761	...	...	...	...	48,685
Communications—										
New Works (66W)	28,208	...	5,417	4,170	44,135	7,024	...	...	...	88,954
Repairs (66X)	61,502	...	6,487	2,088	6,893	13,505	3,345	...	28,503	1,22,323
Miscellaneous Public Improvements—										
New Works (66Y)	59,624	9,214	5,335	40	4,813	650	4,19,992	...	1,51,929	6,51,597
Repairs (66Z)	16,086	96,968	9,05,411	16,499	—3,023	...	7,99,011	212	81,811	19,12,070
<b>TOTAL WORKS AND REPAIRS</b>	<b>2,06,079</b>	<b>1,05,282</b>	<b>9,25,450</b>	<b>26,417</b>	<b>74,249</b>	<b>71,705</b>	<b>12,22,348</b>	<b>212</b>	<b>2,62,243</b>	<b>28,93,585</b>
Establishment	10,005	150	24,175	22,798	83,956	24,783	...	144	...	1,66,011
Tools and Plant	685	...	...	...	20	...	...	...	...	685
Contributions	26,73,065	5,270	1,50,000	...	8,77,026	10,42,994	...	9,79,564	5,29,285	62,57,213
Miscellaneous	3,486	19,25,142	4,396	4,97,964	10,407	...	...	111	36	24,41,542
<b>TOTAL</b>	<b>28,93,300</b>	<b>20,35,853</b>	<b>11,04,021</b>	<b>5,47,179</b>	<b>10,45,658</b>	<b>11,39,482</b>	<b>12,22,348</b>	<b>9,80,031</b>	<b>7,91,564</b>	<b>1,17,59,436</b>
<b>TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT NO. 66</b>	<b>1,13,50,139</b>	<b>2,07,54,519</b>	<b>1,51,32,441</b>	<b>1,00,45,809</b>	<b>1,22,37,333</b>	<b>1,56,70,714</b>	<b>77,35,040</b>	<b>84,42,906</b>	<b>48,65,659</b>	<b>10,62,34,560</b>

## No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	ADMINISTRATIVE															
	Forest.	Agriculture.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraphs.	Administration.	Viceregal Residences.	Secretariat Offices.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Board of Revenue buildings.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works.	...	...	...	...	...	...	12,914	16,946	...	...	...	364	...	...	...	...
Delhi Province	7,74,103	...	...	...	...	...	27,109	19,427	...	...	2,36,436	4,821	423	...	...	...
Baluchistan	...	...	...	...	...	...	19	4,475	...	...	...	3,682	13,124	...	...	...
Viceregal Estates	...	...	...	...	...	...	...	...	...	1,17,874	...	...	...	...	...	...
N.-W. Frontier Province.	...	...	...	...	...	...	2,080	2,082	...	...	...	...	21,473	21	...	...
Madras Proper	...	...	8,066	1,080	...	...	22,181	11,580	...	...	...	8,596	...	...	...	...
Coorg	...	...	...	...	...	...	67	12	...	...	...	...	822	56	...	...
Bombay	...	...	9,47,548	1,75,709	...	2,490	65,922	71,122	...	...	...	1,85,817	...	...	2,368	...
Bengal Proper	...	...	6,701	20,707	931	41,102	3,01,166	1,53,440	...	...	6,801	27,547	21,679	...	...	...
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
U. P. of Agra and Oudh Proper.	...	...	...	...	22,686	...	1,11,874	29,778	...	...	...	969	...	...	...	1,941
Rajputana	1,989	624	1,301	749	...	...	12,585	75,014	...	...	...	...	5,750	1,301	...	...
Punjab	...	...	...	...	...	...	52,677	4,83,192	...	...	12,309	...	...	...	...	...
Burma	...	...	10,963	...	...	...	23,314	14,263	...	...	...	4,437	...	...	...	...
Bihar and Orissa	...	...	267	...	...	...	13,814	3,348	...	...	...	...	...	...	...	65,816
Central Provinces and Berar Proper.	...	...	...	...	...	...	25,069	36,793	...	...	...	48,507	...	...	...	...
Central India	...	...	...	...	...	...	893	216	...	...	...	...	39	326	...	...
Hyderabad	...	...	...	...	...	...	2,965	1,415	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	3,239	5,330	335	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>7,76,092</b>	<b>624</b>	<b>3,74,866</b>	<b>1,98,245</b>	<b>23,617</b>	<b>43,601</b>	<b>6,32,378</b>	<b>9,28,433</b>	<b>335</b>	<b>1,17,874</b>	<b>2,55,546</b>	<b>2,84,790</b>	<b>63,310</b>	<b>1,704</b>	<b>2,368</b>	<b>67,757</b>

## No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	ADMINISTRATIVE.														
	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraphs.	Administration.	Viceregal Residences.	Secretariat Offices.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Agricultural.	Item No.
Director-General, Military Works.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 1,305	Rs. 6,642	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	1
Delhi Province	...	...	...	...	...	5,895	3,693	...	...	57,622	...	...	...	...	2
Baluchistan	...	...	...	...	...	1,882	2,258	...	...	...	...	17,906	...	...	3
Viceregal Estates	...	...	...	...	...	...	...	...	2,54,596	...	...	...	...	...	4
N.-W. Frontier Province	...	...	...	...	...	2,936	3,755	...	...	...	...	11,496	30	...	5
Madras Proper	...	11,211	17	...	...	21,636	8,841	...	...	...	6,714	...	...	...	6
Coorg	146	...	...	...	...	193	63	...	...	...	...	1,387	288	124	7
Bombay	...	36,453	58,702	79	6,999	46,862	21,196	...	...	...	8,973	...	...	...	8
Bengal Proper	...	18,772	65,137	10,019	40,118	60,312	49,895	...	3,609	43,885	30,165	1,523	...	...	9
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	...	533	25,648	...	23,766	7,207	...	...	...	1,526	...	...	...	11
Rajputana	246	58	...	...	...	4,097	2,352	...	...	...	...	2,010	79	...	12
Punjab	...	...	...	...	...	21,551	7,519	...	...	23,032	...	...	...	...	13
Burma	...	10,613	...	...	...	23,113	28,372	...	...	...	11,680	...	...	...	14
Bihar and Orissa	...	205	...	1,646	...	15,049	4,430	...	...	...	...	...	...	13,568	15
Central Provinces and Berar Proper.	...	...	...	...	...	9,909	2,456	...	...	...	3,980	...	...	...	16
Central India	11	...	...	558	...	2,172	723	...	...	...	...	570	1,931	...	17
Hyderabad	...	...	...	...	...	661	362	...	...	...	...	...	...	...	18
Assam	...	...	...	...	...	10,061	6,311	931	...	...	...	...	...	...	19
TOTAL	403	77,312	1,24,389	37,950	47,117	2,51,400	1,56,075	931	2,58,205	1,24,589	63,038	37,892	2,328	13,692	

## IMPERIAL FUNDS ON CIVIL BUILDINGS—WORKS.

Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Miscellaneous.	Stamps and Stationery.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Aviation.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,090	...	...	...	...	...	50,522	2,629	...	24,677	8,320	...	21,315	1,40,677	...	1,40,677
2	7,410	...	4,56,735	...	31,615	20,627	391	4,483	439	1,25,900	23,078	...	42,420	17,75,417	41,091	17,34,326
3	1,29,037	19,337	628	...	...	8,190	10	...	20,284	27,916	39,707	...	32,641	2,99,190	...	2,99,190
4	...	...	...	...	...	...	...	...	...	...	...	...	...	1,17,874	...	1,17,874
5	1,97,034	9,849	...	...	2,683	2,14,131	5,261	19,150	2,86,483	...	53,887	...	4,56,599	12,70,203	...	12,70,203
6	...	...	...	...	...	...	3,029	...	...	...	...	...	414	54,946	2,840	52,106
7	...	...	2,681	...	1,013	10,224	490	...	1,425	2,872	1,557	...	2,877	24,096	351	23,745
8	...	33,919	...	...	762	45	5,392	...	...	18,672	...	6,952	27,399	9,44,127	516	9,43,611
9	...	58	...	709	12,339	...	6,840	...	...	...	...	...	1,13,021	7,13,041	...	7,13,041
10	...	...	...	...	...	...	...	1,01,195	...	...	...	...	...	1,01,195	103	1,01,092
11	...	...	1,667	...	99,993	...	588	...	...	...	...	28,586	...	2,94,248	...	2,94,248
12	46,524	...	...	...	997	1,88,905	1,281	18,205	10,196	11,117	335	...	5,177	3,81,960	2,265	3,79,695
13	...	...	...	...	...	...	13,220	...	...	...	68,931	...	24,84,666	31,04,995	14,968	30,90,027
14	...	...	...	...	...	...	1,175	...	...	...	...	5,952	6,266	71,440	...	71,440
15	...	811	854	...	417	...	181	...	...	...	...	...	32,929	1,18,437	...	1,18,437
16	...	...	...	...	...	...	34	...	...	...	...	...	...	1,10,393	...	1,10,393
17	9,658	22,497	764	...	...	...	988	...	1,193	24,664	10,420	...	17,435	59,098	764	88,334
18	14,562	...	...	...	...	...	1,436	...	344	59,674	30	...	...	80,426	144	80,282
19	...	...	...	...	21	...	7,026	...	...	...	...	...	...	15,951	...	15,951
	4,07,235	86,471	4,59,995	709	1,40,750	4,42,122	97,855	44,467	4,21,564	2,95,492	1,05,855	41,490	32,43,159	97,07,714	63,042	96,44,672

## from IMPERIAL FUNDS ON REPAIRS to CIVIL BUILDINGS.

Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Aviation.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	13,494	...	...	...	...	...	1,19,096	301	...	4,234	8,679	...	30,543	1,84,294	...	1,84,294
2	5,409	...	...	3,64,483	84,147	2,749	7,678	9,205	6,924	1,931	3,803	...	34,513	5,88,032	...	5,88,002
3	12,070	2,985	...	53,737	...	168	2,310	...	905	14,977	6,094	...	62,879	1,78,171	...	1,78,171
4	...	...	...	...	...	...	...	...	...	...	...	...	...	2,54,596	...	2,54,596
5	47,801	27,816	...	...	1,046	5,763	4,544	12,223	16,443	...	2,810	...	75,410	2,12,373	...	2,12,373
6	...	...	...	...	...	...	23,653	...	...	...	...	...	5,838	77,910	...	77,910
7	...	...	...	1,396	592	1,987	553	168	40	1,793	3,186	...	5,706	17,620	...	17,620
8	...	30,284	...	659	15	109	16,764	...	...	...	...	...	4,855	2,31,940	202	2,31,738
9	...	2,245	25,664	48,400	...	...	23,215	...	...	...	...	...	89,269	5,16,229	...	5,16,229
10	...	...	...	...	...	...	...	...	72,258	...	...	...	...	72,258	...	72,258
11	...	...	...	2,511	38,340	...	14,885	...	...	...	...	29	4,612	1,19,057	...	1,19,057
12	11,639	322	...	...	2,895	6,497	7,686	1,593	3,665	10,360	1,534	...	6,221	61,164	98	61,066
13	...	...	...	...	...	...	2,232	...	...	...	1,963	...	2,20,261	2,76,607	1,348	2,75,259
14	...	...	...	...	302	...	8,969	...	...	...	...	...	85,193	2,144	...	85,193
15	...	3,278	...	...	562	...	3,500	...	...	...	...	...	6,791	49,029	...	49,029
16	...	...	...	150	...	...	5,327	...	...	...	...	...	...	21,822	...	21,822
17	21,833	7,433	...	...	...	220	1,381	172	2,542	13,079	1,742	...	9,843	64,260	...	64,260
18	22,520	...	...	...	...	...	614	1	1,808	234	2,190	...	...	28,390	1,765	26,635
19	...	...	...	...	864	...	3,840	...	...	...	...	...	...	22,057	...	22,057
	1,34,816	74,363	26,664	4,71,336	1,28,673	17,493	2,46,538	23,661	1,04,485	46,653	32,001	29	5,55,884	30,60,972	3,403	30,57,569

K.—Other Public Works.

## No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.					Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.								
									Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province . . . . .	2,10,314	3,01,073	...	...	21,180	3,199	...	...	...	...	6,236	680	2,44,609	99,545	1,15,064	
Baluchistan . . . . .	...	1,17,512	...	...	...	...	...	...	...	5,806	...	22	4,93,697	...	4,93,697	
North-West Frontier Province . . . . .	...	1,31,019	...	...	...	...	...	...	...	29,321	2,300	4,932	3,30,851	...	3,30,851	
Madras . . . . .	14,060	...	...	...	...	...	...	...	...	...	...	...	14,060	...	14,060	
Coorg . . . . .	15,607	...	...	...	...	...	...	...	...	...	...	...	17,443	...	17,443	
Bengal . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	12,856	...	12,856	
Rajputana . . . . .	39,988	11,813	...	...	...	...	...	...	...	521	...	...	53,169	...	1,856	
Punjab . . . . .	10,981	...	...	...	...	...	...	...	...	...	...	...	10,981	...	10,981	
Central India . . . . .	...	2,03,644	...	...	...	...	...	...	...	1,299	4,807	...	2,12,550	6,693	2,05,857	
TOTAL	4,08,502	6,53,549	2,613	2,22,838	24,180	3,199	...	...	...	9,595	47,193	13,143	5,681	13,90,496	1,06,208	12,84,288

## No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.				ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Munam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.									
Director-General, Military Works	Rs. 7,152	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 7,152	Rs. ...	Rs. 7,152
Delhi Province	2,06,381	...	...	...	...	...	...	...	...	...	...	...	...	...	2,43,761	...	2,43,761
Baluchistan	...	50,752	...	47,665	...	...	...	...	...	...	...	...	...	...	1,16,872	...	1,16,872
North-West Frontier Province	1,57,050	2,59,866	9,683	81,117	...	...	...	...	...	...	1,34,899	...	...	...	778,366	...	778,366
Coorg	1,37,516	...	...	3,782	...	...	...	...	...	...	...	...	...	...	1,41,328	...	1,41,328
Bengal	...	...	41,703	...	...	...	...	...	...	...	...	...	...	...	48,386	64	1,41,244
Rajputana	1,11,866	93,836	...	11,042	...	...	...	...	...	...	...	...	...	...	2,20,756	...	2,20,756
Punjab	784	927	...	...	...	...	...	...	...	...	...	...	...	...	1,711	...	1,711
Central India	...	2,62,822	...	...	...	...	...	...	...	...	...	...	...	...	2,81,133	...	2,81,133
Hyderabad	...	...	1,216	...	...	...	...	...	...	...	...	...	...	...	1,216	...	1,216
TOTAL	6,20,779	6,78,213	52,602	1,43,606	...	...	246	...	...	...	1,30,844	59,525	1,10,872	37,994	18,40,681	7,017	18,33,694

No. 66G.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM IMPERIAL FUNDS ON WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	9,310	...	...	47,378	18,671	44,172	...	...	...	72,580	1,92,111	1,05,508	86,603
Baluchistan	...	...	...	...	26,051	...	...	...	...	890	26,950	...	26,950
North-West Frontier Province	...	...	...	...	614	...	...	...	...	197	417	...	417
Coorg	...	...	...	...	...	2,786	...	...	...	55	2,841	2,917	24
Bombay	...	...	...	...	...	...	...	44,005	...	...	11,005	...	41,005
Rajputana	...	...	...	...	9,234	875	...	...	...	2,338	12,417	7,475	4,772
Central India	...	...	...	...	303	...	...	...	...	...	303	...	...
<b>Total</b>	9,310	...	...	47,378	51,903	47,833	...	44,005	...	75,675	2,79,104	1,16,303	1,62,801

No. 66H.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM IMPERIAL FUNDS ON REPAIRS TO WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	...	...	1,817	78,731	12,185	...	...	...	36,966	1,29,699	...	1,29,699
Baluchistan	...	...	...	...	28,325	...	...	...	...	5,310	33,635	...	33,635
North-West Frontier Province	...	...	6,566	...	6,987	...	...	...	...	42,231	55,784	...	55,784
Coorg	...	...	...	...	...	...	...	...	...	51	51	...	51
Rajputana	...	...	...	...	36,275	...	...	...	...	960	37,235	37,225	...
Hyderabad	...	...	...	...	6,096	...	...	...	...	...	6,096	6,096	...
<b>Total</b>	...	...	6,566	1,817	1,56,414	12,185	...	...	...	85,508	2,62,190	43,321	2,19,169

K.—Other Public Works.



## No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraphs.	ADMINISTRATION.										Item No.
						Treasury and Currency build- ings.	Land Revenue buildings.	Excise buildings.	Residences for Local Govern- ments and Sec- retariat Office.	Board of Reve- nue buildings.	Political Agencies.	Stamp and Sta- tionery Offices.	Agricultural.	Miscellaneous.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Madras . . . .	...	29,206	...	...	...	...	1,92,621	1,843	6,58,543	880	4,783	5,321	2,00,666	1,49,414	1	
Bombay . . . .	...	1,44,965	...	...	...	386	10,75,200	3,47,098	14,20,790	...	23,017	...	42,124	13,317	2	
Bengal . . . .	...	...	...	...	...	...	5,11,092	25,788	1,92,612	...	12,792	...	1,10,879	77,646	3	
U. P. of Agra and Oudh	...	34,951	...	...	...	47,861	1,05,512	36,562	5,56,415	4,050	...	...	4,80,331	...	4	
Punjab . . . .	...	1,217	...	...	...	...	3,18,170	15	5,59,183	1,735	...	...	3,31,858	—1,04,701	5	
Burma . . . .	...	1,34,435	...	...	...	...	62,522	11,890	46,019	...	9,024	...	3,14,493	69,530	6	
Bihar and Orissa .	...	...	...	...	...	...	1,43,833	3,051	4,54,927	1,536	19,165	...	50,084	1,93,078	7	
Central Provinces and Berar . . . .	...	7,762	...	...	...	...	21,138	42,443	57,691	...	...	...	89,628	37,239	8	
Assam . . . .	...	4,728	...	...	...	5,265	19,973	2,711	44,568	...	367	...	69,347	2,264	9	
TOTAL . . . .	...	8,57,264	...	...	...	53,542	24,50,111	4,72,005	39,90,748	8,201	74,148	5,321	16,89,310	4,42,757		

## No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraphs.	ADMINISTRATION.										Item No.
						Treasury and Currency build- ings.	Land Revenue buildings.	Excise buildings.	Residences for Local Govern- ments and Sec- retariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Sta- tionery Office.	Agricultural.	Miscellaneous.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Madras . . . .	7,934	...	...	...	...	...	72,055	1,446	2,30,284	14,133	24,365	4,276	7,247	38,700	1	
Bombay . . . .	4,618	...	...	...	...	238	1,95,347	25,722	2,03,199	...	10,090	...	7,370	9,039	2	
Bengal . . . .	...	...	...	...	...	...	1,60,771	11,010	3,51,765	...	473	...	5835	1,412	3	
U. P. of Agra and Oudh	...	...	...	...	...	...	1,18,178	8,889	1,04,643	2,344	...	...	10,875	34,311	4	
Punjab . . . .	1,003	...	...	...	...	...	92,869	1,006	66,621	4,567	...	...	40,300	26,765	5	
Burma . . . .	9,601	...	...	...	...	276	47,930	3,474	1,09,725	...	4,543	...	3,648	42,417	6	
Bihar and Orissa .	191	...	...	...	...	...	63,319	6,740	81,900	1,927	192	...	4,334	1,02,917	7	
Central Provinces and Berar . . . .	5,820	...	...	...	...	...	28,412	6,525	34,110	..	...	...	6,496	6,580	8	
Assam . . . .	2,483	...	...	...	...	1,730	6,598	2,275	33,490	...	5,392	...	1,647	19,897	9	
TOTAL . . . .	31,655	...	...	...	...	2,244	7,85,479	67,087	12,15,767	22,991	45,055	4,276	87,752	2,82,038		

## PROVINCIAL FUNDS ON CIVIL BUILDINGS—WORKS.

Item No.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	MISCELLANEOUS.					GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
								Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	28,531	8,06,526	2,389	90,999	6,23,133	...	8,26,401	67,114	2,583	...	1,06,096	4,17,493	42,14,510	1,67,626	40,45,914
2	90,545	13,67,908	13,939	3,70,500	2,31,125	32,81,571	8,09,894	...	1,22,005	...	4,24,960	5,52,359	1,03,68,703	16,06,792	87,61,911
3	3,575	14,77,306	5,072	7,13,676	1,96,701	12,15,727	15,15,283	30,582	...	...	29,257	8,70,435	69,88,423	15,424	69,72,999
4	89,578	9,56,256	7,150	1,30,851	1,35,776	2,10,271	1,51,276	9,389	893	...	1,20,781	21,772	30,99,655	76,772	30,22,883
5	34,531	11,08,397	1,05,212	1,32,946	1,00,766	1,67,139	5,41,270	...	...	...	70,392	1,60,689	85,78,769	1,76,342	34,02,427
6	11,289	1,45,362	13,550	1,27,273	1,35,166	9,49,410	4,62,873	...	147	1,750	42,023	4,56,663	29,93,419	...	29,93,419
7	7,232	14,98,554	1,575	53,227	97,168	2,38,067	7,35,412	21,776	1,151	...	27,010	33,921	35,86,370	1,17,374	34,68,996
8	7,769	6,44,894	2,609	2,06,412	33,107	1,19,740	1,25,365	1,605	234	...	71,930	1,16,310	15,85,826	82,510	15,03,316
9	1,317	1,46,558	1,408	69,297	—18,770	3,87,420	1,12,924	11,547	...	...	14,499	2,995	8,28,418	...	8,28,418
	2,83,367	81,71,761	1,52,904	19,45,178	15,34,172	65,22,345	52,80,698	1,42,013	1,27,013	1,750	9,06,898	26,32,587	3,72,44,123	22,42,840	3,50,01,283

## PROVINCIAL FUNDS ON REPAIRS TO CIVIL BUILDINGS.

Item No.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	MISCELLANEOUS.					GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
								Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	42,826	57,484	11,485	50,737	1,26,247	...	1,34,903	9,692	8,421	...	1,12,242	85,338	10,39,815	1,017	10,38,798
2	56,892	1,22,268	16,050	77,452	73,987	1,79,770	1,97,989	364	8,624	1,242	63,404	93,895	13,47,560	6,632	13,40,928
3	10,867	2,39,738	6,803	2,45,293	1,66,058	2,46,547	2,80,656	9,078	...	...	36,367	88,033	18,00,096	2,549	18,59,147
4	44,193	1,08,817	7,233	50,605	11,996	21,208	1,25,255	3,351	12,950	...	30,062	17,819	7,12,229	17,599	6,94,630
5	53,856	1,06,959	8,786	39,024	30,485	32,355	70,438	...	2,751	...	37,973	93,712	7,09,495	7,963	7,01,532
6	42,254	41,603	8,559	98,925	68,427	2,67,283	2,31,776	...	5,487	4,007	26,244	1,00,921	11,17,160	...	11,17,160
7	5,331	62,253	3,621	55,344	50,295	42,596	55,801	2,789	1,754	...	31,638	70,655	6,43,597	1,130	6,42,467
8	5,398	53,559	4,684	93,273	33,730	81,863	22,935	1,100	1,035	...	54,057	5,350	4,41,967	104	4,44,863
9	2,887	35,213	2,445	37,155	14,373	35,810	40,769	410	1,132	...	33,357	6,306	2,82,369	...	2,82,369
	2,64,504	8,27,454	69,666	7,47,808	5,75,598	9,07,432	11,60,522	26,784	42,154	5,249	4,24,344	5,62,029	81,57,888	36,994	81,20,894

K.—Other Public Works.

## No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.					Boat-bridges and ferries.	Accommodation for travellers.	Arbori-culture.	Miscella-neous.	GRAND TOTAL.	Deduct— from Con-tributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "mumam" or similar material, but not drained.	Banked, surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.								
Madras	Rs. 3,87,099	Rs. 20,913	Rs. 4,041	Rs. 3,774	Rs. 28,439	Rs. 60,803	Rs.	Rs.	Rs. 254	Rs. 2	Rs. 131	Rs. 2,632	Rs. 5,08,088	Rs. 1,15,582	Rs. 3,92,506	
Bombay	10,05,824	8,76,631	53	3,91,550	11,745	6,985	...	...	23,084	21,459	4,259	...	23,55,178	8,910	23,46,268	
Bengal	5,23,777	...	2,09,844	37,989	...	14,046	...	...	...	46,925	14,730	1,51,341	10,06,005	1,957	10,04,048	
U. P. of Agra and Oudh	5,84,357	...	4,53,100	21,168	...	...	105	...	...	...	...	...	10,81,772	2,71,491	8,10,281	
Punjab	19,67,640	1,011	3,91,844	18,903	...	...	...	...	12,542	...	...	...	23,813	8,468	24,63,711	
Burma	12,35,786	3,957	10,15,129	4,46,137	...	4,970	1,45,864	1,70,657	7,575	61,149	5,372	12,340	31,29,085	...	31,29,085	
Bihar and Orissa	1,61,513	—52,500	3,301	24,114	...	...	...	...	8,962	76,911	116	...	1,68,819	44,209	1,24,610	
Central Provinces and Berar	2,50,980	13,77,635	10,926	3,40,193	55,455	4,855	...	...	3,680	32,275	38,124	3,936	21,15,557	76,537	20,30,320	
Assam	41,248	...	62,924	55,747	...	...	...	...	2,857	2,763	...	6,461	1,77,917	...	1,77,917	
TOTAL	61,61,524	22,27,677	21,54,162	13,53,575	95,639	91,669	1,45,969	1,99,685	58,944	2,00,327	63,946	2,00,523	1,30,13,630	5,26,854	1,21,86,776	

## No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Accommo- dation for travellers.	Arbori- culture.	Miscella- neous.	GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
Madras	Rs. 3,76,406	Rs. 8,364	Rs. 19	Rs. 20,557	Rs. 2,773	Rs. ...	Rs. 41,616	Rs. 16,211	Rs. 112	Rs. 657	Rs. 82,935	Rs. 5,33,543	Rs. 7,059	Rs. 5,26,484
Bombay	9,38,779	8,44,067	10,657	251,375	1,895	22,162	...	16,211	15,226	99,735	10	22,11,833	466	22,11,367
Bengal	12,74,091	28,424	83,650	1,80,577	...	24,525	...	1,867	36	1,477	6,355	16,22,547	7,706	16,14,841
U. P. of Agra and Oudh	19,30,621	...	1,91,058	1,12,517	...	...	...	...	19,903	82,054	...	24,45,231	483	24,44,748
Punjab	18,67,282	7,495	2,06,592	408	...	...	...	...	27,934	77,581	4,115	25,71,164	1,733	22,69,431
Burma	17,21,304	19,275	8,41,386	3,10,909	...	21,546	1,17,965	64,733	79,657	2,820	...	31,57,238	...	31,57,238
Bihar and Orissa	5,34,653	26,359	61,074	31,895	...	...	...	...	1,095	7,048	...	6,68,687	817	6,67,870
Central Provinces and Berar	36,813	13,78,113	1,02,366	1,22,294	4,192	21,836	...	...	11,336	15,947	416	17,22,232	4,451	17,18,151
Assam	7,75,813	10,069	3,20,005	5,27,180	...	...	17,822	16,742	22,112	...	...	17,40,152	...	17,40,152
TOTAL	94,58,882	23,22,166	18,16,907	16,46,812	8,900	93,068	1,77,403	98,553	2,08,872	2,80,371	93,831	1,63,72,977	22,395	1,63,50,582

## No. 66M.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM PROVINCIAL FUNDS ON WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Lighthouses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	12,545	...	16,208	5,54,970	5,07,273	2,083	2,701	...	...	537	10,78,006	10,47,339	30,667
Bombay	96,588	...	...	3,72,108	59,263	...	...	...	...	1,03,208	7,27,948	51,933	6,76,013
Bengal	7,157	...	811	5,37,810	1,06,167	57,825	...	...	...	2,00,239	11,10,029	4,68,186	6,43,843
U. P. of Agra and Oudh	2,031	...	7,578	2,38,666	4,25,492	...	...	...	...	55,380	7,29,087	6,03,489	1,25,598
Punjab	16,450	8,530	...	76,714	68,782	...	...	...	...	3,35,569	5,04,015	1,56,315	3,47,700
Burma	1,19,416	...	17,771	46,236	263	481	64,651	...	...	8,410	2,52,231	96,418	2,55,231
Bihar and Orissa	14,793	...	...	81,625	2,65,643	911	6	...	...	3,105	3,71,083	3,71,083	2,74,064
Central Provinces and Berar	11,559	...	...	38,995	3,17,853	...	...	...	...	3,141	3,71,643	3,66,718	4,830
Assam	402	...	...	5,630	...	...	...	...	...	1,792	7,824	...	7,824
TOTAL	2,80,941	8,535	42,398	20,02,742	18,38,730	61,899	67,858	...	77,806	7,74,329	51,54,798	27,88,398	23,66,400

## No. 66N.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM PROVINCIAL FUNDS ON REPAIRS TO WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Lighthouses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	42,859	...	...	396	338	...	...	...	...	1,113	44,706	—172	44,878
Bombay	822	...	316	1,28,488	1,388	3,164	958	...	...	63,832	1,98,948	1,339	1,97,609
Bengal	9,128	...	26,533	343	...	10,596	2,498	...	...	1,23,178	1,72,276	2,493	1,69,778
U. P. of Agra and Oudh	3,707	...	...	22,835	85,190	...	...	...	...	93,891	2,08,678	33,569	1,75,104
Punjab	1,000	74	46,666	29,590	...	...	...	366	...	16,774	34,470	10,899	23,571
Burma	24,087	...	1,32,287	21,276	2,852	8,255	38,037	...	...	6,321	2,36,098	...	2,36,098
Bihar and Orissa	487	...	...	19,693	9,591	481	2,011	...	...	24,605	56,888	19,693	37,175
Central Provinces and Berar	...	...	...	56,357	401	...	...	...	...	772	57,533	54,485	3,048
Assam	185	73	528	10,143	...	...	...	...	...	2,464	13,396	...	13,396
TOTAL	82,255	147	2,06,330	2,92,174	99,763	22,496	43,504	366	...	3,35,953	10,82,088	1,22,311	9,60,677

No. 66O.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Sta- tionery.	Licence.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Medical and Sanitary.	Political Agen- cies.	Miscellaneous De- partments.	Public Works.	Miscellaneous.	Grand Total.	Deduct—Outlay from Contribu- tions.	Rs.	Rs.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	874	...	...	...	308	...	...	...	...	...	...	2,740	...	...	42	4,643	620	...	963	1,022	...	...	165	11,377	...	11,377	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,146	...	...	...	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	...	...	...	
TOTAL	874	...	...	...	308	...	...	...	...	...	...	2,740	...	...	42	4,643	620	...	963	1,022	...	-2,474	1,318	10,056	...	10,056	

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Sta- tionery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agen- cies.	Miscellaneous De- partments.	Public Works.	Miscellaneous.	TOTAL.	Deduct—Outlay from Contribu- tions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	..	..	..	..	1,381	..	33	..	74	..	..	450	..	..	..	7,423	2,500	..	180	1,122	..	52	..	8,190	..	8,190
Baluchistan	1,999	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	285	5,618	21,147	..	31,147
Mysore Residency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,608	..	2,608	
N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,047	..	5,047	..	5,047
TOTAL	1,999	..	..	..	1,381	..	33	..	74	..	..	450	..	..	..	7,423	2,500	..	180	1,122	52	5,333	16,446	36,992	..	36,992

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.					
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		Banked, but not surfaced, partially bridged and drained.		Cleared, partially bridged and drained.					Cleared only.		Boat-bridges and ferries.	Accommo- dation for travellers.	Miscellane- ous.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.			
Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 2,722 673	Rs. ...
N.-W. F. Province	358	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 2,722 673	Rs. ...
Total	358	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 3,395	Rs. ...

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.				ROADS.				Bont- bridges and ferries.	Accommo- dation for travellers.	Arboricul- ture.	Miscella- neous.	GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muran" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Baluchistan	3,921	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. F. Province	2,953	...	1,847	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	6,874	...	1,847	...	120	...	...	...	...	...	...	...	...	...	...	...	18,280

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improve- ments to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Con- tributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	Rs. 17	...	...	...	Rs. 2,076	...	...	...	...	Rs. 48	Rs. 2,141	Rs. ...	Rs. 2,141
TOTAL	17	...	...	...	2,076	...	...	...	...	48	2,141	...	2,141

K.—Other Public Works.



No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct— Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with 'mumam' or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
Madras	Rs. 600	Rs. 1,345	Rs.	Rs. 9,441	Rs. 330	Rs.	Rs. 6,343	Rs. 7,919	Rs. 120	Rs. 1,595	Rs.	Rs. 515	Rs. 28,208	Rs.	Rs. 28,208
Bengal	5,417	...	...	...	...	...	...	...	...	...	...	...	5,417	...	5,417
U. P. of Agra and Oudh	2,185	...	...	...	...	...	...	3,500	...	...	670	...	4,170	...	4,170
Punjab	...	...	...	...	...	...	...	...	42,000	...	...	...	44,135	...	44,135
Barma	...	...	...	5,610	...	...	1,414	...	...	...	...	...	7,024	...	7,024
TOTAL	8,152	1,345	...	15,051	330	...	7,757	11,419	42,120	1,595	670	515	88,954	..	88,954

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked with "mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
Madras	Rs. 6,289	Rs. 7,716	Rs. 969	Rs. 17,559	Rs. ...	Rs. 1,800	Rs. 16,513	Rs. 6,946	Rs. 10	Rs. 3,492	Rs. ...	Rs. 308	Rs. 61,502	Rs. ...	Rs. 61,502
Bengal	6,487	...	...	...	...	...	...	...	...	...	...	...	6,187	...	6,187
U. P. of Agra and Oudh	...	1,867	...	...	...	...	...	221	...	...	...	...	2,088	...	2,088
Punjab	5,121	...	...	...	...	...	...	...	...	...	...	1,772	6,893	...	6,893
Barma	...	...	...	...	...	...	13,505	...	...	...	...	...	13,505	...	13,505
Bihar and Orissa	...	...	...	...	...	...	...	...	...	3,315	...	...	3,315	...	3,315
Assam	...	...	...	...	...	...	...	...	16	28,487	...	...	28,503	...	28,503
TOTAL	17,897	9,583	969	17,559	...	1,800	30,018	7,067	26	35,324	...	2,080	1,22,323	...	1,22,323

K.—Other Public Works.



No. 66Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
Madras	Rs. 39,390	Rs. 192	Rs. 171	Rs. 383	Rs. 14,341	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 5,147	Rs. 69,921	Rs. ...	Rs. 58,024
Bombay	...	...	...	...	9,214	...	...	...	...	...	...	9,214	...	9,214
Bengal	...	...	...	...	...	...	...	...	...	...	5,335	5,335	...	5,335
United Provinces	...	...	...	...	...	...	...	...	...	...	40	40	...	40
Punjab	4,313	...	...	...	...	...	...	...	...	...	...	4,313	...	4,313
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	4,221	...	4,197	1,71,685	1,36,512	...	...	...	...	650	4,19,992	...	4,19,992
Assam	1,116	...	5,000	...	1,45,813	...	...	...	...	...	1,03,427	1,51,929	...	1,51,929
TOTAL	45,319	4,413	5,171	4,630	3,41,003	1,36,512	...	...	...	...	1,14,599	6,51,597	...	6,51,597

No. 66Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
Madras	Rs. 1,334	Rs. ...	Rs. 100	Rs. 317	Rs. 7,791	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 6,544	Rs. 16,086	Rs. ...	Rs. 10,086
Bombay	...	...	...	...	96,068	...	...	...	...	...	...	96,068	...	96,068
Bengal	...	...	5,000	...	...	...	...	...	...	...	9,05,411	9,05,411	...	9,05,411
United Provinces	...	...	...	...	5,486	...	...	...	...	...	11,013	18,499	...	18,499
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	3,028	...	4,000	100	19,246	1,273	...	...	...	...	...	—3,028	...	—3,028
Central Provinces	...	...	...	...	...	...	...	...	...	...	7,71,391	7,99,011	...	7,99,011
Assam	7,329	...	42,000	3,432	19,106	9,444	...	...	...	212	...	212	...	212
TOTAL	6,135	...	51,100	3,849	1,47,696	10,716	...	...	...	212	16,92,362	19,12,070	...	19,12,070

GOVERNMENT OF INDIA.  
**FINANCE AND REVENUE ACCOUNTS,**  
**1920-21.**

**Section L.—Military Receipts and Services.**

Revenue Rs. 6,47,86,932, Expenditure Rs. 88,23,24,251.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Army—Effective . . .	67A	Abstract Account of Receipts . . .	227	Rs. ...	Rs. 5,39,43,286	Rs.
” ” . . .	67B	Ditto ditto of Charges . . .	229	...	...	75,62,30,523
” Non-Effective . . .	67A	Ditto ditto of Receipts . . .	227	...	11,95,414	...
” ” . . .	67B	Ditto ditto of Charges . . .	229	...	...	5,66,73,411
Army . . .	67C	Detailed Account of Receipts . . .	239	5,51,43,700	...	...
” . . .	67D	Detailed Account of Charges . . .	261	81,29,03,934	...	..
	70C	Detailed Account of Charges of North-West Frontier, 1919 . . .	268	8,16,97,660		
	70D	Detailed Account of Occupation of Waziristan . . .	268	12,95,17,475		
Marine . . .	68A	Receipts . . .	262	...	79,56,768	...
” . . .	68B	Expenditure . . .	263	...	...	1,40,55,063
Military Works . . .	69	Receipts . . .	264	...	16,86,464	...
” . . .	70	Expenditure . . .	265	...	...	5,53,65,254
		Details of Expenditure on—				
” . . .	70A	New Works . . .	266	3,63,34,414	...	...
” . . .	70B	Repairs . . .	267	1,05,95,889	...	...
				TOTAL	6,47,86,932	88,23,24,251

## No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPT

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Indian Defence Force)	230	5,898	8,550	4,817	45,507	7,471	6,914	15,500	31,726	9,823	1
III-A.	Royal Air Force	230	...	...	...	...	...	...	...	...	..	
IV	Supply and Transport (including Farms)	230	8,78,390	12,54,920	8,58,234	6,03,865	4,90,029	14,18,543	4,63,298	14,20,576	5,14,305	2
V	Veterinary Services	232	...	...	...	...	...	...	368	...	...	3
VI	Army Clothing Department, Supplies and Services	232	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services	232	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services	234	1,463	2,553	940	3,549	3,545	4,921	841	1,208	1,523	6
IX	Medical Stores	234	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services	234	...	...	...	...	...	...	...	...	...	8
XII	Education	236	84	11	35,444	...	30	19	55	448	148	9
XIV	Miscellaneous Services	236	11,515	8,32,015	62,373	59,138	3,39,622	54,382	10,201	4,763	16,428	10
XIV-A	Indian Munitions Board	236	...	...	...	...	...	...	...	...	...	11
XVI	Conveyance by Road, River and Sea	238	...	...	242	5	3,166	4,429	...	3,151	...	13
XVII	Conveyance by Rail	238	...	...	...	...	...	...	...	...	...	14
XVIII	Cantonments	238	649	376	2,638	842	649	2,416	3,106	3,807	20	15
	TOTAL EFFECTIVE SERVICES.		8,97,999	20,93,455	9,64,688	7,12,406	8,44,512	14,91,624	4,93,369	14,65,709	5,42,337	16
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	238	96	86	80	87	657	9	105	64	68	17
XX	Pensions	238	744	851	4,166	515	32	5,070	1,852	2,666	14	18
	TOTAL NON-EFFECTIVE SERVICES		840	937	4,246	602	689	5,079	1,957	2,730	82	19
	TOTAL ARMY RECEIPTS		8,98,839	20,94,392	9,68,934	7,13,008	8,45,201	14,96,703	4,95,326	14,68,439	5,42,419	20

for the Year ended 31st March 1921.

No. of Items.	Barma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total India	England. Sterling converted into Rs at £1= Rs 10.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	868	...	689	...	18	...	64,039	1,96,820	...	1,93,820
	...	...	...	...	...	6,967	...	6,967	...	6,967
2	1,25,217	2,10,845	...	67,52,642	9,88,518	...	22,42,945	1,82,21,917	...	1,82,21,917
3	...	...	...	...	...	...	...	365	...	368
4	...	...	...	...	...	...	67,94,891	67,94,891	8,38,736	76,33,627
5	...	...	...	12,81,304	...	...	98,936	18,80,290	...	18,80,290
6	595	...	65	...	1,178	...	212	22,623	...	22,623
7	...	...	...	16,70,118	...	...	3,68,688	20,39,206	...	20,39,206
8	...	...	...	19,40,143	...	...	42,62,577	62,02,720	693	62,03,413
9	21	...	...	...	...	...	...	36,260	15,518	51,778
10	425	15,928	—2	59,227	20,273	1	1,34,55,251	1,49,41,549	10,00,000	1,59,41,549
11	...	...	...	...	...	...	6,61,595	6,61,595	...	6,61,595
13	1,676	...	...	...	75	...	—30	12,747	13,00,000	13,12,747
14	...	...	...	2,57,625	...	...	2,965	2,60,590	...	2,60,590
15	802	...	...	...	...	...	..	14,805	...	14,805
16	1,29,104	2,26,773	752	1,19,61,459	10,10,065	6,968	2,79,52,119	5,07,93,339	31,54,947	5,39,48,286
17	6	44	...	...	3	...	17	1,322	...	1,322
18	60	308	...	6,83,788	317	...	...	7,00,383	4,93,703	11,94,092
19	66	352	...	6,83,788	320	...	17	7,01,705	4,93,703	11,95,414
20	1,29,170	2,27,125	752	1,26,45,247	10,10,385	6,968	2,79,52,136	5,14,95,044	36,48,656	5,51,43,700

L.—Military Receipts and Services.

## No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGE

Grants.	HEAD OF EXPENDITURE.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>EFFECTIVE SERVICES,</b>									
1	Administration . . . . .	240	5,28,227	17,27,784	68,52,893	6,56,033	8,52,883	12,49,500	4,93,490	15,21,157
2	Military Accounts . . . . .	240	5,20,786	7,82,670	9,31,096	6,36,449	9,09,610	6,27,284	4,65,811	8,66,394
3	Regimental Pay, Allowances and Charges (including Indian Defence Force)	244	1,21,81,592	1,87,68,394	1,61,21,950	1,78,41,440	1,36,51,997	1,36,84,950	1,34,92,488	1,10,16,054
3A	Royal Air Force . . . . .	214	...	...	...	...	...	...	...	...
4	Supply and Transport (including Farms)	246	1,27,10,356	2,09,78,611	1,73,29,134	91,41,790	1,39,84,516	2,30,56,831	51,69,822	1,73,25,010
5	Veterinary Services . . . . .	246	1,03,727	94,550	1,42,068	85,327	81,365	1,02,181	1,01,555	63,221.
6	Army Clothing Department, Supplies and Services . . . . .	248	...	...	...	...	...	...	...	...
7	Remount Establishments, Supplies and Services . . . . .	248	...	...	...	...	...	...	...	...
8	Medical Services . . . . .	250	22,81,732	22,29,522	30,03,050	22,43,235	20,40,405	19,06,726	15,13,819	10,16,460
9	Medical Stores . . . . .	250	...	...	...	...	...	...	...	...
10	Ordnance Establishments, Supplies and Services . . . . .	252	...	...	...	...	...	...	...	...
11	Ecclesiastical . . . . .	252	35,245	64,216	74,373	82,466	59,413	22,231	58,713	52,907
12	Education . . . . .	254	11,686	1,55,210	5,18,720	28,796	2,07,251	10,19,069	4,21,189	3,07,833
13	Compensation for Dearness of Food and Forage . . . . .	254	1,29,230	2,26,483	1,10,158	2,28,128	1,12,381	1,84,147	1,03,520	37,717
14	Miscellaneous Services . . . . .	256	79,194	3,71,855	2,54,028	11,85,384	2,27,577	53,130	54,207	1,02,535
14-A	Indian Munitions Board . . . . .	256	...	...	...	...	...	...	...	...
16	Conveyance by Road, River and Sea . . . . .	258	1,903	62,473	65,736	1,74,386	3,84,562	8,63,540	34,006	3,93,020
17	Conveyance by Rail . . . . .	258	...	...	...	...	...	...	...	...
18	Cantonments . . . . .	260	2,25,316	1,49,337	3,59,241	3,07,035	2,23,371	3,76,301	2,22,647	2,99,016
	<b>TOTAL EFFECTIVE SERVICES</b>		2,85,08,694	4,56,11,110	4,57,64,956	3,26,10,469	3,27,35,340	4,30,75,890	2,21,30,667	3,39,90,224
	<b>NON-EFFECTIVE SERVICES.</b>									
19	Rewards for Military Services . . . . .	26	33,466	33,917	1,40,604	36,421	5,24,938	14,532	22,055	59,857
20	Pensions . . . . .	260	7,42,590	36,11,769	51,27,983	19,40,162	37,58,020	5,41,142	15,50,822	21,54,782
	<b>TOTAL NON-EFFECTIVE SERVICES</b>		7,76,056	36,45,686	55,68,592	19,76,583	42,82,958	5,55,374	15,72,877	22,14,139
	<b>TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES</b>		2,95,56,050	4,92,56,796	5,13,33,548	3,45,87,052	3,70,18,298	4,36,31,264	2,37,03,544	3,61,15,063

for the Year ended 31st March 1921.

No. of items.	Secunder- abad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Com- troller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total India.	ENGLAND. STERLING CONVERTED INTO RS AT £1= RS 10.		Total India and England.
										Stores.	Other charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,95,324	8,20,347	2,95,087	88,039	...	15,69,083	...	-14,48,159	1,53,01,204	...	32,393	1,53,33,597
2	5,29,644	2,75,728	9,955	720	7,62,527	8,74,089	20,066	-12,18,292	69,94,576	...	...	69,94,576
3	97,25,915	33,03,957	36,51,933	13,24,598	...	11,88,077	...	4,69,80,300	18,29,33,305	...	3,11,78,249	21,41,11,554
3A	...	...	...	...	...	...	1,45,14,259	-1,66,749	1,44,07,510	...	10,00,600	1,54,07,510
4	32,01,323	65,00,822	24,17,080	9,11,888	55,10,713	1,97,13,454	...	-4,03,36,389	11,76,14,911	72,39,313	...	12,48,54,274
5	63,386	16,594	14,383	10,895	...	2,03,705	...	-2,71,351	8,11,608	...	...	8,11,608
6	...	...	...	...	...	...	...	1,82,26,671	1,82,26,671	11,00,000	1,85,000	1,95,11,671
7	...	...	...	...	99,00,651	...	...	-74,85,952	24,64,699	27,700	33,852	25,26,251
8	17,67,789	5,79,947	6,24,781	2,05,580	...	40,27,674	...	-91,15,839	1,51,31,381	...	1,17,103	1,52,48,484
9	...	...	...	...	19,12,627	...	...	8,60,664	27,73,291	33,61,292	...	69,74,583
10	...	...	...	...	2,76,54,353	...	...	2,99,77,620	5,76,31,973	1,39,08,102	2,10,213	7,17,50,288
11	48,670	18,508	10,305	6,000	...	50,577	...	392	5,84,016	...	...	5,84,016
12	1,02,425	3,639	428	...	541	8,064	...	4,200	28,26,019	...	2,23,901	3,04,9,060
13	3,07,180	8	12,234	...	...	9,402	...	2,810	14,63,403	...	...	14,63,403
14	67,915	21,695	23,231	2,156	42,669	16,47,144	6	20,91,23,136	21,32,61,922	89,91,042	7,86,061	22,29,89,024
14A	...	...	...	...	...	...	...	-19,57,466	-19,57,466	...	...	-19,57,466
16	1,01,083	8,26,644	1	25,716	...	41,953	...	-9,68,148	20,06,775	...	90,48,152	1,10,54,927
17	...	...	...	...	2,20,21,953 (a)	...	...	-15,51,188	2,01,67,367	...	...	2,04,67,367
18	1,09,493	68,722	26,910	...	...	40,520	...	2,037	24,09,349	...	...	24,09,349
19	1,68,27,220	1,19,39,540	70,86,358	25,78,592	6,78,06,034	2,93,73,748	1,45,31,331	24,07,71,399	67,53,52,602	3,45,77,449 7,33,32,372	4,76,4,923	75,26,84,974
19	11,254	2,679	4,395	2,079	...	7,914	...	-1,00,873	7,92,399	...	6	7,92,405
20	31,35,726	3,01,143	3,02,941	5,039	1,99,419	19,748	...	3,28,476	2,40,19,567	...	3,18,61,439	5,58,81,006
	31,46,980	3,03,813	3,07,306	7,118	1,99,419	27,662	...	2,27,603	2,48,11,966	...	3,18,61,445	5,66,73,411
	1,97,74,200	1,22,46,353	73,93,664	25,85,710	6,81,05,483	2,04,01,410	1,45,34,331	24,09,99,002	70,01,61,668	3,45,67,449 10,91,93,817	7,16,26,368	80,93,58,585
TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .									67,53,52,602	3,45,67,449	4,76,4,923	75,26,84,974
UNADJUSTED EXPENDITURE . . . . .									35,45,549	...	...	35,45,549
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE . . .									67,88,98,151	3,45,67,449	4,27,64,923	75,62,30,523
TOTAL NON-EFFECTIVE SERVICES AS ABOVE . . . . .									2,43,11,966	...	3,18,61,445	5,66,73,411
TOTAL ARMY CHARGES .									70,37,10,117	3,45,67,449	7,16,26,368	81,29,03,934

(a) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts: but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 248 and 259

## No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS UNDER GRANT III.</b>							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE).							
<i>Under control of General Officers Com- manding Divisions and Independent Brigades.</i>							
- Discharge Purchase money . . . . .	5,697	2,359	1,810	7,002	1,914	...	5,769
Miscellaneous . . . . .	201	1,191	3,007	88,505	5,557	6,914	9,731
<b>TOTAL</b> .	5,898	3,550	4,817	45,507	7,471	6,914	15,500
<b>RECEIPTS UNDER GRANT III-A.</b>							
ROYAL AIR FORCE.							
<i>Under control of the Officer Commanding, Royal Air Force in India.</i>							
Receipts and Recoveries on account of stores .							
<b>TOTAL</b> .							
<b>RECEIPTS UNDER GRANT IV.</b>							
SUPPLY AND TRANSPORT (INCLUDING FARMS)							
<i>Part I.—Under control of Army Head- quarters, etc.</i>							
Sale of Dairy produce . . . . .	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms .	...	...	...	...	...	...	...
<b>TOTAL, PART I</b> .	...	...	...	...	...	...	...
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Proceeds of sale of Provisions and Stores .	3,81,519	10,63,710	3,77,980	5,02,471	4,40,031	13,75,528	3,75,197
Do. of sale of Ram . . . . .	9,528	19,474	4,094	72	220	225	20
Do. of sale of Transport, Battery or Ambulance cattle . . . . .	4,54,105	50,487	25,585	49,535	4,306	11,497	56,032
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	10,837	45,716	12,554	7,187	157	3,126	84
Proceeds of sale of bedding, etc. . . . .	6,035	277	10,971	2,787	1,088	8,478	1,358
Recoveries for damaged or deficient equipment, etc. . . . .	1,886	4,662	17,036	9,379	2,757	549	2,619
Miscellaneous . . . . .	2,592	2,638	11,016	4,963	5,469	19,140	23
Receipts in connection with Grass Cultivation .	12,090	68,006	3,98,998	26,971	36,058	...	27,965
<b>TOTAL PART II</b> .	8,78,390	12,54,920	8,58,234	6,03,365	4,90,029	14,18,543	4,63,298
<b>TOTAL</b> .	8,78,390	12,54,920	8,58,234	6,03,365	4,90,029	14,18,543	4,63,298

for the Year ended 31st March 1921.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade	Aden Brigade	Supply Circle	Field Controller, Lahore	Royal Air Force.	Controller of War Accounts	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,530	1,785	525	...	677	...	...	...	2,272	32,440
29,090	8,038	343	...	12	...	18	...	61,707	1,64,380
31,726	9,823	868	...	689	...	18	...	64,039	1,96,820
...	...	...	...	...	...	...	6,967	...	6,967
...	...	...	...	...	...	...	6,967	...	6,967
...	...	...	...	...	(a) 62,31,722 (b) 5,20,920	...	...	...	62,31,722 5,20,920
...	...	...	...	...	67,52,642	...	...	...	67,52,642
13,23,376	4,87,924	72,466	1,95,947	...	...	9,45,214	...	1,62,852	77,04,218
3,116	764	423	599	...	...	4,311	...	...	42,789
100	389	39,131	3,049	...	...	7,748	...	...	7,02,814
229	70	2,165	9,014	...	...	...	...	...	91,139
3,962	3	223	29	...	...	160	...	...	35,371
12,705	770	395	18	...	...	1,474	...	...	54,050
48,123	3,129	10,409	398	...	...	15,830	...	20,80,093	22,03,763
28,965	21,406	...	891	...	...	13,781	...	...	6,35,181
14,20,576	5,14,395	1,25,217	2,10,845	...	...	9,88,518	...	22,42,945	1,14,69,275
14,20,576	5,14,395	1,25,217	2,10,845	...	67,52,642	9,88,518	...	22,42,945	1,81,21,917

(a) Peshawar Division . 3,32,986  
 Rawal Pindi " . 10,06,577  
 Lahore " . 8,23,812  
 Meerut " . 97,314  
 Lucknow " . 4,16,317  
 Carried over . 28,83,106

Brought forward . 28,83,106  
 Quetta Division . 6,80,985  
 Mhow " . 11,67,611  
 Poona " . 13,13,153  
 Secunderabad " . 8,13,360  
 Aden Brigade " . 73,618  
 Total . 62,31,722

(b) Peshawar Division . 28,965  
 Rawal Pindi " . 1,38,871  
 Lahore " . 1,99,077  
 Meerut " . 5,085  
 Lucknow " . 32,007  
 Carried over . 4,02,008

Brought forward . 4,02,008  
 Quetta Division . 25,405  
 Mhow " . 24,600  
 Poona " . 37,123  
 Secunderabad " . 23,654  
 Aden Brigade " . 2,117  
 Total . 5,20,920

L.—Military Receipts and Services.



## No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Mecrut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS UNDER GRANT V.</b>							
VETERINARY SERVICES.							
<i>Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Miscellaneous . . . . .	...	...	...	...	...	...	368
<b>RECEIPTS UNDER GRANT VI.</b>							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
<i>Under control of the Quartermaster General in India.</i>							
Proceeds of sale of clothing and necessaries .	..	..	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
<b>TOTAL</b> .	...	...	...	...	...	...	...
<b>RECEIPTS UNDER GRANT VII.</b>							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under control of Army Headquarters, etc.</i>							
Proceeds of sale of cattle and remounts .	...	...	...	...	..	...	...
Proceeds of sale of regimental cast horses .	...	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers . . . . .	...	...	...	...	...	...	...
Rent of lands . . . . .	...	...	...	...	..	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
<b>TOTAL</b> .	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	368
...	...	...	...	...	...	...	...	63,78,412	63,78,412
...	...	...	...	...	...	...	...	29,349	29,349
...	...	...	...	...	...	...	...	3,87,130	3,87,130
...	...	...	...	...	...	...	...	67,94,891	67,94,891
RECEIPTS IN ENGLAND—						Secretary of State.	High Commissioner.	Total.	
						£	£	£	
Proceeds of sales of unserviceable Military Stores, &c.,						79,043	4,831	83,874	
Clothing and Necessaries									
CONVERTED INTO RUPEES AT £1=Rs. 10									8,39,736
TOTAL									76,33,627
...	...	...	...	...	5,22,183	...	...	...	5,22,183
...	...	...	...	...	1,06,677	...	...	...	1,06,677
...	...	...	...	...	3,48,812	...	...	...	3,48,812
...	...	...	...	...	150	...	...	...	150
...	...	...	...	...	8,03,482	...	...	98,986	4,02,468
...	...	...	...	...	12,81,304	...	...	98,986	13,80,290

L.—Military Receipts and Services.

## No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT VIII.							
MEDICAL SERVICES.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Stoppages from officers and men in hospitals .	1,207	230	795	672	3,111	4,863	101
Miscellaneous . . . . .	256	2,353	145	2,077	434	58	740
TOTAL .	1,463	2,583	940	3,519	3,545	4,921	841
RECEIPTS UNDER GRANT IX.							
MEDICAL STORES.							
<i>Under Control of Army Headquarters, etc.</i>							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	..
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under Control of Army Headquarters, etc.</i>							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . . .	...	...	...	..	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous . . . . .	..	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
332	98	108	...	46	...	133	...	...	11,536
876	1,425	487	...	19	...	1,045	...	212	11,027
1,208	1,523	595	...	65	...	1,178	...	212	22,623
...	...	...	...	...	1,70,003	...	...	...	1,70,003
...	...	...	...	...	14,46,116	...	...	3,60,917	18,07,333
...	...	...	...	...	54,399	...	...	7,771	62,170
...	...	...	...	...	16,70,518	...	...	3,68,688	20,39,206
...	...	...	...	...	15,27,227	...	...	...	15,27,227
...	...	...	...	...	3,29,684	...	...	...	3,29,684
...	...	...	...	...	83,232	...	...	...	83,232
...	...	...	...	...	...	...	...	36,86,300	36,86,300
...	...	...	...	...	...	...	...	2,56,362	2,56,362
...	...	...	...	...	...	...	...	3,19,915	3,19,915
...	...	...	...	...	19,40,143	...	...	42,62,577	62,02,720
RECEIPTS IN ENGLAND:									
High Commissioner—									
Proceeds of sales of unserviceable Military stores, etc.—Ordnance and Miscellaneous									£ 69
CONVERTED INTO RUPEES AT £ 1=Rs. 10									693
TOTAL									62,03,413

## No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII. EDUCATION. <i>Under Control of Army Headquarters, etc.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Schools, etc. . . . .	2	11	35,441	...	30	2	54
Miscellaneous . . . . .	82	...	3	...	...	17	1
TOTAL	84	11	35,444	...	30	19	55
RECEIPTS UNDER GRANT XIV. MISCELLANEOUS SERVICES. <i>Part I.—Under Control of Army Headquarters, etc.</i>							
Fines and forfeitures of contractors and others . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	6	—21	3	6	—16	—23	—29
Receipts in India (i.e., advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies . . . . .	...	7,75,757	46,154	...	2,79,836	..	...
Special Services— Tibet Mission . . . . .	...	...	...	...	36,290	...	...
War—1914—Creditable to Indian Government— Port Defences . . . . .	...	...	...	...	...	...	...
Censors . . . . .	...	...	...	...	...	...	...
Other measures of internal defence . . . . .	...	...	...	...	...	...	...
Central Patrol Service . . . . .	...	...	...	...	...	...	...
Aid operations . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
North-West Frontier, 1916 . . . . .	...	...	...	...	...	...	...
" " " 1919 . . . . .	...	...	...	...	...	...	...
Occupation of "Waziristan" . . . . .	...	...	...	...	...	...	...
Total Part I	6	7,75,736	46,167	6	3,16,160	—23	—29
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades</i>							
Fines and forfeitures of contractors and others . . . . .	2,527	41,174	13,574	47,402	2,611	101	841
Miscellaneous . . . . .	8,982	15,105	2,642	11,730	20,851	54,304	9,889
Total Part II	11,509	56,279	16,216	59,132	23,462	51,405	10,230
TOTAL	11,515	8,32,015	62,373	59,138	3,39,622	54,382	10,201
RECEIPTS UNDER GRANT XIV-A. INDIAN MUNITIONS BOARD. <i>Under Control of the Indian Munitions Board.</i>							
Departmental Charges. Departmental charges on stores supplied to Imperial Government . . . . .	...	...	...	...	...	...	...
Departmental charges on stores supplied to Civil and other Departments . . . . .	...	...	...	...	...	...	...
Departmental charges on stores supplied to Military and Marine Departments . . . . .	...	...	...	...	...	...	...
Departmental charges on stores supplied to other bodies and private individuals . . . . .	...	...	...	...	...	...	...
Miscellaneous—Fines and forfeitures, etc. . . . .	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
390 68	138 12	21 ...	... ...	... ...	... ...	... ...	... ...	... ...	36,087 173
448	148	21	...	...	...	...	...	...	36,260

## RECEIPTS IN ENGLAND—

Secretary of State—

Secretary of State—  
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst  
CONVERTED INTO RUPEES AT £ 1=Rs. 10

£ 1,552

TOTAL

...-2	...-13	...-6	...-2	...-2	59,222 <sup>5</sup>	... 1	... 1	...	59,125 <sup>5</sup>
...	...	...	...	...	...	...	...	...	11,01,797
...	...	...	...	...	...	...	...	...	36,290
...	...	...	...	...	...	...	...	1,19,884	1,19,384
...	...	...	...	...	...	...	...	2,972	2,972
...	...	...	...	...	...	...	...	5,010	5,010
...	...	...	...	...	...	...	...	367	367
...	...	...	...	...	...	...	...	4,98,422	4,98,422
...	...	...	...	...	...	...	...	31,338	31,338
...	...	...	...	...	...	...	...	241	241
...	...	...	...	...	...	...	...	1,27,66,392	1,27,66,392
...	...	...	...	...	...	...	...	17,520	17,520
...	...	...	...	...	59,227	1	1	1,31,41,646	*1,46,38,863
-2	-13	-6	-2	-2					
4,621 144	2,938 13,503	... 431	15,599 351	...	...	17,697 2,575	...	...	1,49,085 1,53,592
4,765	16,441	431	15,930	...	...	20,272	...	13,605	3,02,677
4,763	16,428	425	16,928	-2	59,227	20,273	1	34,55,251	1,19,41,640

## RECEIPTS IN ENGLAND:

Secretary of State—

Secretary of State—  
Contribution by the Imperial Government in respect of Military Charges for Aden .  
CONVERTED INTO RUPEES AT £1=Rs. 10 . . . . .

£  
0,000

TOTAL

[illegible]

## No. 67C.—DETAILED ACCOUNT OF ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONVEYANCE BY ROAD, RIVER AND SEA.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea . . . . .	...	...	242	5	2,929 237	3,782 647	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	242	5	3,166	4,429	...
RECEIPTS UNDER GRANT XVII.							
CONVEYANCE BY RAIL.							
<i>Under Control of Army Headquarters, etc.</i>							
Miscellaneous . . . . .	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII.							
CANTONMENTS.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Receipts and Recoveries on account of the Cantonment Magistrates' Department . . . . .	649	376	2,638	812	649	2,416	3,106
RECEIPTS UNDER GRANT XIX.							
REWARDS FOR MILITARY SERVICES.							
<i>Under Control of Army Headquarters, etc.</i>							
Decorations and medals . . . . .	95	86	80	87	657	33	105
Miscellaneous . . . . .	1	...	...	...	...	—24	...
	95	86	80	87	657	9	105
RECEIPTS UNDER GRANT XX.							
PENSIONS.							
<i>Under Control of Army Headquarters, etc.</i>							
Indian Military Service Family Pensions . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	744	851	4,166	515	32	5,070	1,852
TOTAL . . . . .	744	851	4,166	515	32	5,070	1,852
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA . . . . .	8,08,839	20,94,392	9,68,934	7,13,068	8,45,201	14,96,703	4,95,323

for the Year ended 31st March 1921—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,849	...	1,676	...	...	...	...	...	—30	11,211
332	...	...	...	...	...	78	...	...	1,538
3,181	...	1,676	...	...	...	78	...	—30	12,747

## RECEIPTS IN ENGLAND:

*Secretary of State—*

Contribution by the Imperial Government in respect of cost of the Transport of Troops . . . . .	£ 130,000	
CONVERTED INTO RUPEES AT £ 1=Rs. 10 . . . . .		13,00,000
TOTAL . . . . .		13,12,747

...	...	...	...	...	2,57,625	...	...	2,965	2,60,590
3,807	20	303	...	...	...	...	...	...	14,805
64	68	6	44	...	...	3	...	17	1,345
...	...	...	...	...	...	...	...	...	—23
64	68	6	44	...	...	3	...	17	1,322
...	...	...	...	...	6,83,788	...	...	...	6,83,788
2,666	14	60	308	...	...	317	...	...	16,595
2,666	14	60	308	...	6,83,788	317	...	...	7,00,333

## RECEIPTS IN ENGLAND:

*Secretary of State—*

Subscriptions towards Indian Military Service Family Pensions . . . . .	£ 49,371	
CONVERTED INTO RUPEES AT £ 1=Rs. 10 . . . . .		4,93,709
TOTAL . . . . .		11,94,092

14,68,439	5,42,419	1,23,170	2,27,125	752	1,26,45,247	10,10,385	6,968	2,79,52,136	5,14,95,044
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## TOTAL ARMY RECEIPTS, IN ENGLAND

TOTAL ENGLAND CONVERTED INTO RUPEES AT £ 1=Rs. 10 . . . . .	£ 364,866	
		36,48,656

## GRAND TOTAL

5,51,43,703



## No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 1. ADMINISTRATION. <i>Part I.—Under Control of Army Headquarters, etc.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Commander-in-Chief in India . . . .	...	...	7,32,740	...	...	...	...
General Staff Branch . . . . .	...	...	17,93,009	...	...	...	...
Adjutant-General's Branch . . . . .	...	...	12,55,420	...	...	...	...
Quartermaster General's Branch . . . .	...	...	17,53,795	...	...	...	...
Medical Branch . . . . .	...	...	6,13,863	...	...	...	...
General Officers Commanding-in-Chief of Commands . . . . .	...	8,29,617	...	...	1,08,355	1,75,686	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors . .	...	...	9,930	...	1,44,028	...	...
TOTAL PART I . . . . .	...	8,29,617	61,61,757	...	2,52,383	1,75,686	...
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Divisional and Brigade Commands and Staff .	5,28,227	8,98,167	6,90,636	6,56,033	6,00,560	10,73,814	4,93,490
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government . .</i>	...	...	...	...	...	...	...
TOTAL . . . . .	5,28,227	17,27,784	68,52,393	6,56,033	8,52,883	12,49,500	4,93,490
GRANT 2. MILITARY ACCOUNTS. <i>Under Control of Finance Department.</i>							
Military Accountant-General . . . . .	...	...	...	...	3,20,236	...	...
Inspecting Staff of Commands . . . . .	...	42,563	...	...	...	...	...
Controller's Office . . . . .	1,18,898	1,51,857	3,03,590	1,72,540	2,71,806	1,67,328	91,540
Divisional Audit Office . . . . .	1,48,853	1,55,685	2,21,333	1,10,752	53,636	1,99,378	1,32,594
Divisional Disbursing Office . . . . .	2,40,855	4,30,009	4,09,173	3,43,368	2,63,941	2,60,578	2,36,717
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government . .</i>	...	...	...	...	...	...	...
Officers in charge of Treasure Chests . .	12,380	...	...	760	...	...	4,960
Special Services— Gilgit Agency . . . . .	...	3,036	...	...	...	...	...
TOTAL . . . . .	5,20,786	7,82,670	9,81,096	6,36,449	9,09,619	6,27,284	4,65,811
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE). <i>Part I.—Under Control of Army Headquarters, etc.</i>							
Governor-General's Body-Guard . . . .	...	...	...	94,192	...	...	...
Governor-General's Band . . . . .	...	...	...	52,078	...	...	...
Governor's Body-Guard, Madras . . . .	...	...	...	...	...	...	...
Nepal Escort . . . . .	...	...	...	...	26,878	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies .	...	1,000	...	...	...	...	...
Indian Army—Recruiting Depôts . . . .	76,154	90,250	2,62,289	63,188	4,36,166	...	17,652
Indian Defence Force—Camps-of-Exercise and Allowances for Field Days . . . . .	...	...	—400	...	67,990	...	7,050
<i>Deduct—</i> <i>Furlough allowance of officers debitable to the Imperial Government . . . . .</i>	...	...	...	...	...	...	...
TOTAL PART I . . . . .	76,154	91,250	2,61,889	2,09,408	5,30,534	...	21,702

for the Year ended 31st March 1921.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	—164	7,32,576
...	...	...	...	...	...	...	...	—250	17,92,759
...	...	...	...	...	...	...	...	—277	12,55,143
...	...	...	...	...	...	...	...	3,640	17,60,435
...	...	...	...	...	...	...	...	...	6,13,863
7,24,969	...	...	...	...	...	...	...	...	18,38,627
39,136	46,836	12,440	...	...	...	...	...	...	2,52,370
7,64,105	46,830	12,440	...	...	...	...	...	2,949	82,45,773
7,57,052	5,48,498	3,07,907	2,95,087	88,039	...	15,69,089	...	—4,31,108	80,75,431
...	...	...	...	...	...	...	...	10,20,000	10,20,000
15,21,157	5,95,334	3,20,347	2,95,087	88,039	...	15,69,089	...	—14,48,159	1,53,01,204
CHARGES IN ENGLAND—									
Secretary of State.									£
Expenditure on account of Indian Orderlies to His Majesty the King									2,239
Grant to the Commander-in-Chief in India for passage and outfit									1,000
TOTAL CHARGES IN ENGLAND									3,239
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									32,398
TOTAL									1,53,33,597
...	...	...	...	...	...	...	...	...	3,20,236
59,886	...	...	...	...	...	...	...	...	1,02,449
4,01,550	3,19,365	66,129	...	...	7,62,527	2,96,992	20,066	1,17,870	32,61,567
46,078	68,577	86,210	...	...	...	86,322	...	12,262	13,23,480
3,57,169	1,43,702	1,23,389	...	...	...	4,08,386	...	—5,671	32,09,636
...	...	...	...	...	...	...	...	13,48,133	13,48,133
1,711	...	...	9,985	720	...	81,389	...	5,380	1,17,285
...	...	...	...	...	...	...	...	...	3,056
8,66,394	5,29,644	2,75,728	9,985	720	7,62,527	8,74,089	20,066	—12,18,292	69,94,576
...	...	...	...	...	...	...	...	2,838	97,030
...	...	...	...	...	...	...	...	...	52,078
...	54,954	...	...	...	...	...	...	...	54,954
...	...	...	...	...	...	...	...	...	26,378
...	...	...	...	...	...	3,756	...	...	4,756
1,06,217	29,145	...	...	...	...	492	...	—99,869	9,81,634
...	12,583	718	...	...	...	...	...	...	87,911
...	...	...	...	...	...	...	...	28,38,110	28,38,110
1,00,217	90,682	718	...	...	...	4,248	...	—29,35,441	—15,33,639

L.—Military Receipts and Services.

## No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Pawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE)— <i>contd.</i>							
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
<b>British Army—</b>							
Cavalry . . . . .	3,77,931	9,47,144	...	7,94,938	2,16,772	...	2,04,875
Artillery . . . . .	12,28,673	11,11,303	13,15,966	13,03,654	11,13,758	10,12,769	22,02,467
Machine Gun Corps—Squadron Batteries and Companies	1,59,304	1,693	3,80,162	1,55,574	8 55,318	123	5,43,767
Armoured Motor Batteries . . . .	1,31,542	...	56,317	19,274	2,373	29,846	...
Engineers . . . . .	10,866	...	...	...	...	...	...
Infantry . . . . .	14,31,166	29,38,156	19,98,612	25,67,587	28,68,505	18,89,438	21,42,045
Officers of the Indian Army and men of the British Army Reserve.	2,304	83,822	1,06,821	54,360	35,685	48,392	21,866
Hill Sanitaria and Depôts . . . .	...	17,438	66,765	1,10,742	42,950	...	36,253
Miscellaneous—							
Recruiting rewards, etc. . . . .	86,355	65,073	9,820	29,052	73,551	6,050	10,596
Kit and clothing allowances (British Ranks).	1,20,528	2,07,788	72,203	2,24,242	1,82,168	1,51,013	2,97,609
Kit-money and clothing allowances (Indian Ranks).	20,854	29,174	11,041	13,692	10,443	5,840	28,020
Batta . . . . .	...	1,067	...	1,763	...	113	...
Family allowances . . . . .	30,642	65,530	31,350	96,021	43,709	33,210	42,135
Separation allowances . . . . .	...	...	...	...	...	269	...
Good-conduct pay to British soldiers .	...	...	638	...	2	...	...
Deferred pay . . . . .	...	90	7,451	...	1,541	...	896
Gratuities on discharge or on transfer to the Army Reserve.	6,497	840	9,000	3,759	3,751	...	4,849
Compensation in lieu of rations . . .	23,001	21,734	84,506	36,097	81,914	34,208	54,031
Punkha-pulling and tattie-watering establishments for Barracks.	44,437	61,765	60,281	50,701	94,652	21,623	81,730
Prizes for skill-at-arms, etc. . . .	172	23	252	10	2,037	331	5
Travelling and out-station allowances .	74,335	65,493	1,18,765	1,00,274	86,415	70,537	82,626
Purchase of Mounted Infantry Ponies (Burma)	...	...	13	2,270	...	...	...
Incidental expenses . . . . .	27,291	10,793	31,058	39,434	28,339	20,783	34,205
Miscellaneous expenditure incurred regimentally on account of Stores	35,731	43,018	56,477	39,419	44,556	43,693	44,339
Money allowance in lieu of firewood to Indians . . . . .	16,013	...	132	...	...	..	5
<i>Deduct—</i>							
Hospital stoppages . . . . .	5,341	...	2,303	1,065	436	4,455	3,640
Grocery stoppages . . . . .	..	...	...	...	..	...	2,022
<b>Total British Army carried over</b>	<b>38,29,504</b>	<b>50,11,552</b>	<b>44,15,337</b>	<b>50,35,833</b>	<b>61,08,003</b>	<b>33,63,873</b>	<b>58,10,587</b>
<b>Indian Army—</b>							
Cavalry . . . . .	18,21,364	18,20,573	6,87,561	15,95,230	9,96,930	15,18,481	11,65,125
Artillery . . . . .	1,88,530	5,73,949	1,33 920	14,62,554	4,205	4,36,703	5,53,24
Sappers and Miners . . . . .	2,41,149	5,29,112	1,45,732	6,65,044	33,639	3,13, 47	2,131
Sappers and Miners—Signal Companies .	2,41,454	5, 5, 908	47,523	..	8,683	2,32,938	4,59,052
Infantry . . . . .	50,79,248	90,81,405	91,76 0.1	73,54,977	39,91,669	74,00,372	51,68,135
Reserve Forces . . . . .	4,005	12,450	1,233	917	2,449	9,058	12,946
<b>Indian Army carried over</b>	<b>75,76,251</b>	<b>11,20,07,423</b>	<b>1,01,92,030</b>	<b>1,10,78,722</b>	<b>50 43,655</b>	<b>99,19,999</b>	<b>71,12,713</b>

for the Year ended 31st March 1921—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,820	5,52,858	...	...	...	...	1,734	...	33,30,519	58,34,591
8,83,476	7,98,411	1,09,614	5,377	2,54,335	...	39,143	...	1,50,57,134	2,67,37,080
...	2,73,911	...	...	...	...	...	...	45,53,142	72,22,984
...	583	...	12,922	...	...	36,061	...	2,97,906	5,80,829
...	...	...	...	...	...	1,07,928	...	—24,602	94,192
22,64,086	18,12,275	8,98,361	33,000	5,17,550	...	24,884	...	3,97,37,462	6,11,43,127
71,560	1,08,142	546	...	...	...	...	...	...	5,33,998
14,460	55,484	...	...	...	...	...	...	6,328	3,50,420
60,140	3,556	42,888	2,950	73,100	...	1,100	...	19,53,550	24,17,851
90,379	1,76,248	61,416	745	39,513	...	...	...	296	16,20,053
18,559	21,633	1,072	37	...	...	...	...	13	1,60,378
6,034	...	1,301	...	4,800	...	...	...	...	15,083
31,777	39,874	10,218	...	40	...	637	...	...	4,25,173
...	...	...	...	...	...	...	...	54,869	55,138
2,003	75	...	...	...	...	98	...	...	2,816
675	338	...	...	38	...	...	...	—296	10,733
—9,207	225	...	...	200	...	...	...	22,965	42,879
1,12,363	29,782	6,228	465	3,096	...	13,261	...	82,552	5,83,298
603	9,341	7,592	935	10,348	...	50	...	...	4,44,058
2,494	322	...	...	339	...	...	...	...	5,990
1,15,827	62,500	28,049	2,233	535	...	7,980	...	3,420	8,18,939
...	...	...	...	...	...	...	...	...	2,283
13,852	13,481	6,068	801	986	...	232	...	7,766	2,40,145
36,013	33,004	9,820	509	3,544	...	868	...	68	3,91,089
...	...	...	...	...	...	...	...	...	16,150
4,540	4,360	2,666	...	460	...	...	...	...	29,271
...	...	...	...	...	...	...	...	...	2,020
37,23,374	33,87,638	11,80,507	59,944	9,07,964	...	2,31,026	...	6,53,83,092	10,97,18,034
31,494	10,49,616	...	5,16,023	1,69,615	...	5,84,110	...	—22,54,497	97,01,785
...	105	—308	2,04,443	...	...	29,943	...	—2,51,792	27,92,581
8,32,645	8,41,519	3,72,258	40,670	1,75,048	...	29,886	...	96,772	43,18,132
25,894	6,93,850	...	1,62,325	19,449	...	80,069	...	—4,30,365	21,16,520
58,83,205	22,53,526	12,81,391	24,13,751	...	...	1,66,516	...	—1,17,11,943	4,73,79,377
723	125	...	361	...	...	80	...	...	41,253
62,73,961	48,71,771	16,53,341	33,27,581	3,61,142	...	8,90,604	...	—1,45,52,245	6,63,53,948

## L.—Military Receipts and Services.

Muzint	94,460
Lucknow	3,66,637
Carried over	30,62,315

Secunderabad	2,98,985
Aden Brigade	40,680
TOTAL	51,19,216

## No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	31st Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 3—concl'd.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE)—concl'd.							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concl'd.							
British Army—Brought forward	38,29,801	50,71,952	44,15,387	56,35,839	61,08,003	33,63,873	58,16,587
Indian Army—Brought forward	75,70,251	1,26,00,423	1,01,92,030	1,10,78,722	56,43,655	99,10,999	71,12,713
Indian Army—concl'd.							
Miscellaneous—							
Bounty for extension of service in the Indian Army							
Kit and clothing allowances (British Rank)	4,036	7,785	6,982	8,164	6,787	7	5,250
Kit money and clothing allowances (Indian Rank)	2,21,432	3,40,401	2,05,184	2,34,293	1,34,351	2,91,722	1,11,748
Hire and purchase of transport	216	722	553	6,730	—2,759	1,153	5,088
Deferred pay to British Non-Commissioned Officers	...	...	...	180	568	...	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	21,480	...	816	737	2,603	...	...
Feed of animals	554	...	4,957	2,154	14,922	...	16,674
Miscellaneous clothing allowances	1,891	...	1,963	19,016	13,839	2,243	461
Prizes for skill-at-arms	5,943	6,780	16,019	30,499	—4,015	7,366	2,843
Travelling and out-station allowances	54,460	1,13,363	1,57,171	71,689	47,909	1,30,092	90,495
Batta	1,05,775	3,81,405	3,61,836	1,52,779	86,345	389	34,283
Compensation in lieu of rations	10,600	...	14,005	21,549	23,781	5,691	6,079
Family allowances	286	985	4,216	—4,275	—3,865	776	1,623
Separation allowances	...	...	...	...	3,461	...	...
Purchase of line gear	...	86	819	—50	6,181	...	...
Purchase of mounted Infantry ponies (Burma)	...	...	637	402	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Minors	3,395	3,518	521	65,714	198	2,196	317
Incidental expenses	87,473	1,48,168	64,947	—1,01,669	99,659	8,849	28,466
Miscellaneous expenditure incurred regimentally on account of stores	73,240	44,098	32,393	43,268	20,437	—48,292	36,342
Diets purchased regimentally	...	...	...	—18	136	3,313	...
Money allowance in lieu of firewood to Indians	1,20,451	...	1,632	961	1	2,236	...
Bonus to Indian Mountain Artillery recruits	1,330	21,806	...	9,600	...	...	780
Settlements of half mounting accounts	—12,006	—64,166	18,427	—16,981	—47,917	—32,551	—37,142
Deduct—							
Hospital Stoppages	1,038	...	504	721	1,057	...	...
Grocery stoppages	...	...	4	...	...	...	...
TOTAL INDIAN ARMY	82,75,634	1,36,05,192	1,10,54,791	1,18,25,631	61,49,243	1,02,86,219	74,16,127
Indian Defence Force—							
European Branch	...	...	3,57,503	1,70,338	16,64,217	34,853	2,35,172
Indian Branch	...	...	2,379	...	...	...	...
TOTAL PART II	1,21,05,438	1,86,77,144	1,68,60,061	1,76,32,032	1,31,21,468	1,36,81,950	1,31,67,786
TOTAL	1,21,81,692	1,87,68,394	1,61,21,950	1,78,41,410	1,31,61,997	1,37,81,950	1,34,02,488
GRANT 3 A.							
ROYAL AIR FORCE.							
Under control of the Air Officer Commanding Royal Air Force in India.							
Head Quarters, Royal Air Force	...	...	...	...	...	...	...
Air Craft Factory	...	...	...	...	...	...	...
Royal Air Force	...	...	...	...	...	...	...
Supplies and services by the Supply and	...	...	...	...	...	...	...

for the Year ended 31st March 1921—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,23,374	39,87,688	11,80,507	59,944	9,07,964	...	2,34,028	...	6,53,83,092	10,97,18,034
62,78,961	48,71,771	16,53,341	33,37,581	3,64,142	...	8,50,604	...	-1,45,53,245	6,03,53,948
...	26,550	...	...	...	...	...	...	...	31,800
4,111	1,624	1,209	...	1,082	...	...	...	206	41,993
1,41,628	77,079	40,268	1,47,246	...	...	14,142	...	-1,08,882	17,60,637
535	77	500	173	...	...	...	...	...	19,008
...	13	...	...	...	...	...	...	...	761
1,280	...	...	...	...	...	950	...	...	27,866
...	...	38	...	...	...	5	...	...	39,304
1,894	...	3,457	...	...	...	12,523	...	1,06,293	1,63,610
7,201	2,504	4,108	839	203	...	...	...	32,661	10,295
1,32,853	59,660	98,003	23,351	18,795	...	4,573	...	14,802	9,76,105
93,097	31,932	73,032	66,837	24,000	...	14,912	...	-10,98,590	1,39,729
17,410	5,343	512	57	159	...	876	...	19	-8,88,652
2,131	1,919	23	...	477	...	6	...	...	4,922
45	...	136	...	...	...	...	...	...	3,642
68	...	...	...	...	...	...	...	...	7,101
...	...	-70	...	...	...	...	...	...	969
46,686	65,892	8,215	...	...	...	...	...	...	1,96,562
94,018	31,043	10,304	22,952	1,580	...	6,283	...	13,619	7,19,228
56,559	36,859	12,689	10,767	6,186	...	4,635	...	60,594	3,89,775
2,967	...	...	...	10	...	312	...	...	6,750
...	5,958	20,205	...	...	...	...	...	...	1,51,644
...	...	...	1,125	...	...	...	...	...	34,141
73,672	-18,294	-3,100	-18,449	...	...	...	...	...	-1,58,507
3,624	3,555	612	...	...	...	18	...	...	11,189
...	...	...	...	...	...	...	...	...	4
69,46,592	51,96,375	18,61,229	35,91,989	4,16,534	...	9,49,803	...	-1,56,21,723	7,12,83,838
2,26,128	4,43,920	2,61,403	...	...	...	...	...	1,17,230	34,10,798
13,343	1,280	180	...	...	...	...	...	37,142	54,274
1,09,19,437	96,29,263	33,03,289	36,51,933	13,24,598	...	11,83,829	...	4,99,15,741	18,44,08,944
1,10,15,054	97,25,945	33,03,287	36,51,933	13,24,598	...	11,86,077	...	4,69,80,300	18,29,33,305

## CHARGES IN ENGLAND:

## Secretary of State.

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:

For the year 1920-21

Less refund of overpayments for 1907-08 and 1908-09

£

1,950,000

£

17,213

1,932,787

Furlough allowances of Officers and men of British Regiments serving in India

Furlough allowances of Officers of Territorial Regiments serving in India

Separation allowances issued to families of Non-Commissioned Officers, etc.

Furlough allowances of Officers of the Indian Service

Pay and allowances of Second Lieutenants on appointment

Advances to Regiments proceeding to India

Deferred Pay issued to Non-Commissioned Officers on their discharge, etc.

Outfit allowance of an Officer on promotion to commissioned rank

Refund of Discharge Purchase Money

National Health Insurance

Unemployment Insurance

Exchange concession in connection with the issue of sterling war gratuities to British officers and men present in India or Mesopotamia on the 4th August 1919.

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10

TOTAL

3,117,825

3,11,78,249

21,41,11,534

...	...	...	...	...	...	...	5,46,860	...	5,46,860
...	...	...	...	...	...	...	2,739	...	2,739
...	...	...	...	...	...	...	47,46,984	-1,06,749	46,40,235
...	...	...	...	...	...	...	3,59,914	...	3,59,914

Nasirat " " " " 94,460

Lucknow " " " " 3,65,637

Carried over 30,62,315

Secunderabad " " " " 2,98,995

Aden Brigade " " " " 40,680

TOTAL 51,19,216

## No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Onitta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GRANT 4.</b>							
<b>SUPPLY AND TRANSPORT (INCLUDING FARMS).</b>							
<i>Part I.—Under Control of Army Headquarters, etc.</i>							
Dairy Farms Administrative Staff . . .	...	...	...	...	...	...	...
Dairy Farms . . .	...	...	...	...	...	...	...
Supervision of Contracts and Stocks . . .	...	...	...	3,78,185	...	...	...
Supply Depot Companies . . .	4,07,635	7,20,449	12,61,160	...	1,81,688	23,69,563	2,28,203
Military Food Laboratory for the Supply and Transport Corps . . .	...	...	34,691	...	...	...	...
<b>TOTAL PART I</b> . . .	4,07,635	7,20,449	12,98,551	3,78,185	1,81,688	23,69,563	2,28,203
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Divisional Staff and Establishments . . .	17,45,477	41,02,035	44,36,642	21,81,728	44,96,175	21,68,441	5,04,225
Provisions for Europeans . . .	14,21,634	20,49,070	10,13,151	10,32,793	10,95,295	21,52,772	9,02,116
Provisions for Indians . . .	38,07,479	35,74,491	16,05,197	17,83,410	55,33,552	41,80,615	14,30,822
Supply and maintenance of Fort and Mobilisation reserves . . .	...	...	15,140	—8	—312	...	60
Feed of animals . . .	7,01,334	1,35,688	3,72,785	1,22,480	34,663	15,19,587	9,522
Purchase of animals . . .	1,30,669	4,34,710	54,072	—127	70	9,596	...
Supply and maintenance of Peace Stores . . .	4,23,593	5,22,778	26,34,398	4,57,497	9,47,439	49,36,529	1,30,720
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals . . .	3,22,093	7,60,515	7,21,778	9,57,576	1,67,669	4,87,076	1,24,505
Hire of transport . . .	3,88,112	6,51,445	3,55,145	6,80,005	6,08,781	49,40,191	2,56,595
Miscellaneous . . .	18,123	7,940	18,677	26,561	26,382	91,219	1,671
Mechanical Transport Companies . . .	9,08,253	6,32,405	...	1,61,708	—18	1,13,042	...
Mechanical Transport Training School . . .	...	...	...	1,37,508	...	...	...
Central Mechanical Transport Stores Depot . . .	...	26,64,162	...	...	...	...	...
1st Advanced Repair Workshops, Mechanical Transport . . .	1,96,133	...	...	...	...	...	...
Central Mechanical Transport Workshops . . .	...	2,45,713	...	...	...	...	...
Motor Ambulance Convoys . . .	1,13,807	6,682	2,04,486	...	...	...	...
Grass Farms Administrative Staff . . .	7,942	61,529	49,462	42,797	7,783	4,731	38,200
Grass Farms . . .	21,14,168	40,74,279	45,49,380	20,92,379	10,31,566	2,228	15,47,532
Preliminary concentration . . .	...	...	...	...	...	...	...
<i>Deduct—</i>							
Value of supplies to other Departments . . .	...	...	50	...	1,47,025	...	4,349
Value of supplies and services to His Majesty's Imperial Government and to units, etc., whose cost is chargeable to His Majesty's Government . . .	...	...	...	...	...	...	...
<i>Special Services—</i>							
Gilgit Agency . . .	...	3,36,722	...	...	...	...	...
<b>TOTAL PART II</b> . . .	1,23,02,721	4,01,58,162	1,60,80,283	87,68,605	1,38,62,828	2,06,87,278	49,41,619
<b>TOTAL</b> . . .	1,27,10,356	2,09,78,611	1,73,20,131	91,41,790	1,39,84,516	2,39,56,831	51,69,822
<b>GRANT 5.</b>							
<b>VETERINARY SERVICES.</b>							
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Veterinary Divisional Staff . . .	25,768	35,127	10,683	18,347	23,562	60,612	15,493
Station Veterinary Hospitals . . .	77,959	59,423	1,31,385	66,925	57,803	41,669	80,062
Veterinary Schools . . .	...	...	...	65	...	...	...
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government</i>	...	...	...	...	...	...	...
<b>TOTAL PART II</b> . . .	1,03,727	91,550	1,42,068	85,327	81,365	1,02,181	1,01,555
<b>TOTAL</b> . . .	1,03,727	94,550	1,42,068	85,327	81,365	1,02,181	1,01,555

for the Year ended 31st March 1921—contd.

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Comptroller Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	(a) 91,467	...	...	...	91,467
...	...	...	...	...	(b) 51,19,246	...	...	...	54,19,246
...	...	...	...	...	...	...	...	...	3,73,185
6,12,031	...	5,31,132	58,897	...	...	2,73,159	...	94,593	67,41,500
...	...	...	...	...	...	...	...	...	34,691
6,2,031	...	5,31,132	58,897	...	55,10,713	2,73,159	...	94,593	1,26,60,039
9,70,604	5,00,353	3,84,926	3,86,843	4,45,090	...	57,12,038	...	-1,67,75,454	1,12,52,123
31,83,332	7,71,259	1,55,120	4,66,611	58,960	...	65,47,109	...	1,19,40,655	3,27,84,227
33,62,959	9,47,959	51,18,234	10,11,495	1,80,000	...	14,32,426	...	2,92,03,151	6,31,76,791
1,41,316	-1,239	-24,016	-1,130	4,800	...	20,071	...	...	1,52,682
59,715	-3,94,078	2,02,317	3,60,255	1,48,738	...	10,25,553	...	1,99,04,785	2,42,03,042
25	1,000	1,170	...	3,600	...	18,693	...	9,093	7,12,631
48,07,102	1,34,701	3,577	17,270	15,600	...	2,77,841	...	349	1,53,09,494
6,14,469	51,749	53,444	58,155	7,200	...	2,32,593	...	5,23,134	42,24,736
4,95,199	2,92,470	26,610	66,807	24,120	...	11,44,397	...	-23,52,679	75,17,201
94,770	13,531	5,434	529	23,760	...	13,36,741	...	-8,160	16,00,078
4,92,343	...	64,907	...	...	...	4,641	...	15,49,342	39,28,027
...	...	...	...	...	...	...	...	...	1,37,803
...	...	...	...	...	...	101	...	23,58,583	50,22,846
...	...	...	...	...	...	...	...	1,83,924	3,80,057
...	...	...	...	...	...	...	...	1,04,220	3,19,933
...	...	...	...	...	...	...	...	1,02,343	4,27,318
24,630	21,460	...	...	...	...	509	...	...	2,62,048
23,36,385	8,34,758	...	12,348	...	...	16,80,582	...	86,789	2,04,14,992
75,000	...	...	...	...	...	...	...	...	75,000
...	...	25,033	...	...	...	...	...	64,33,347	66,09,764
...	...	...	...	...	...	...	...	8,08,29,710	8,08,29,710
...	...	...	...	...	...	...	...	...	3,36,722
1,67,12,979	32,01,323	59,69,690	23,58,183	9,11,888	...	1,94,40,295	...	-4,04,30,932	10,49,54,872
1,73,25,010	32,01,323	65,00,822	24,17,080	9,11,888	55,10,713	1,97,13,454	...	-4,03,36,389	11,76,14,961
CHARGES IN ENGLAND : Stores for India—Military Farms Supply and Transport Mechanical Transport					Secretary of State.	High Commissioner.	Total.		
					£	£	£		
					23,005	24,404	52,409		
					24,475	61,525	86,000		
TOTAL CHARGES IN ENGLAND					84,257	501,265	5,85,522		
					132,737	547,194	728,931		
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									72,89,313
TOTAL									12,48,54,274
26,532	16,374	16,594	6,765	...	...	12,601	...	-1,055	2,67,438
19,611	47,012	...	7,618	10,185	...	1,78,170	...	-821	7,82,931
17,018	...	...	...	710	...	12,934	...	...	30,717
...	...	...	...	...	...	...	...	2,69,475	2,69,475
63,221	63,386	16,794	14,383	10,895	...	2,03,705	...	-2,71,351	8,11,606
63,221	63,386	16,594	14,383	10,895	...	2,03,705	...	-2,71,351	8,11,606

## L.—Military Receipts and Services.

(a) This expenditure cannot be shown by Divisions

	Rs.
(b) Peshawar Division	4,04,691
Rawalpindi	8,10,841
Lahore	13,85,686
Muzart	94,460
Lucknow	3,65,637
Carried over	30,62,315

	Rs.
Brought forward	30,32,315
Quetta Division	6,07,410
Mhow	4,35,135
Poona	9,81,711
Secunderabad	2,98,995
Aden Brigade	40,680
TOTAL	54,19,246



## No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GRANT 6.</b>							
<b>ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.</b>							
<i>Under Control of the Quartermaster General in India.</i>							
Director of Army Clothing Factories . . .	...	...	...	...	...	...	...
Army Clothing Factory, Alipore . . .	...	...	...	...	...	...	...
Army Clothing Factory, Madras . . .	...	...	...	...	...	...	...
Temporary Army Clothing Factories . . .	...	...	...	...	...	...	...
Government Adviser of Army Boots, Cawnpore	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore . . .	...	...	...	...	...	...	...
Clothing Inspectorate Branch . . .	...	...	...	...	...	...	...
Manufacture . . . . .	...	...	...	...	...	...	...
Local Supply of Stores for Factories . . .	...	...	...	...	...	...	...
<i>Deduct—</i>							
Value of supplies to other Departments . .	...	...	...	...	...	...	...
" " " His Majesty's Imperial Government . . . . .	...	...	...	...	...	...	...
Clothing Depôts . . . . .	...	...	...	...	...	...	...
Cost of Home Stores debited to India through Remittance Account . . . . .	...	...	...	...	...	...	...
<b>TOTAL</b>	...	...	...	...	...	...	...
<b>GRANT 7.</b>							
<b>REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.</b>							
<i>Under Control of Army Head Quarters, etc.</i>							
Remount Depot—Staff and Establishments .	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals . . . . .	...	...	...	...	...	...	...
Feed of animals . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government and to units, etc. whose charges are debitabie to Imperial Government . . . . .</i>	...	...	...	...	...	...	...
<b>TOTAL</b>	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Barma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	99,279	99,279
...	...	...	...	...	...	...	...	1,72,234	1,72,234
...	...	...	...	...	...	...	...	1,28,203	1,28,203
...	...	...	...	...	...	...	...	705	705
...	...	...	...	...	...	...	...	1,923	1,923
...	...	...	...	...	...	...	...	1,22,463	1,22,463
...	...	...	...	...	...	...	...	2,35,201	2,35,201
...	...	...	...	...	...	...	...	7,79,726	7,79,726
...	...	...	...	...	...	...	...	2,37,34,175	2,37,34,175
...	...	...	...	...	...	...	...	3,95,170	3,95,170
...	...	...	...	...	...	...	...	1,27,37,048	1,27,37,048
...	...	...	...	...	...	...	...	18,75,900	18,75,900
...	...	...	...	...	...	...	...	42,09,080	42,09,080
...	...	...	...	...	...	...	...	1,82,26,671	1,82,26,671
CHARGES IN ENGLAND: Stores for India—Clothing Stores taken to India with troops, Clothing			Secretary of State.		High Commissioners		Total.		
			£		£		£		
			55,000		55,000		110,000		
			18,500		...		18,500		
TOTAL CHARGES IN ENGLAND			73,500		55,000		128,500		12,85,000
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									1,95,11,671
TOTAL									
...	...	...	...	...	12,29,661	...	...	11,513	12,41,174
...	...	...	...	...	7,06,488	...	...	...	7,06,488
...	...	...	...	...	31,54,074	...	...	8,85,337	40,39,911
...	...	...	...	...	15,29,795	...	...	...	15,29,795
...	...	...	...	...	32,80,633	...	...	...	32,80,633
...	...	...	...	...	...	...	...	83,33,302	83,33,302
...	...	...	...	...	99,00,651	...	...	74,35,952	24,64,699
CHARGES IN ENGLAND: Purchase of Horses Stores for India—Remount			Secretary of State.		High Commissioner.		Total.		
			£		£		£		
			3,385		...		3,385		
			1,046		1,724		2,770		
TOTAL CHARGES IN ENGLAND			4,431		1,724		6,155		61,652
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									25,26,251
TOTAL									

L.—Military Receipts and Services.



for the Year ended 31st March 1921—continued.

Poona Division.	Secunder- abad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Con- troller, Lahore	Royal Air Force	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,28,316	2,08,678	50,457	14,746	9,234	...	41,612	...	11,989	13,17,254
6,65,417	6,71,400	2,40,889	3,04,417	1,83,280	...	27,49,907	...	—38,97,367	69,95,886
7,04,591	5,59,175	1,91,510	1,66,891	...	...	102	...	—2,00,000	62,12,517
58,359	98,114	31,842	20,730	...	...	1,49,012	...	10,524	11,49,732
24,596	27,797	10,354	...	240	...	576	...	...	1,89,436
36,261	39,316	9,054	43,322	...	...	...	...	—1,00,000	7,23,418
64,453	60,194	17,036	14,563	4,800	...	3,18,235	...	—2,00,053	6,89,635
59,790	75,528	7,390	58,961	7,200	...	7,07,430	...	—6,46,758	12,14,715
74,677	28,987	21,415	1,651	3,826	...	60,800	...	11,002	7,08,550
...	...	...	...	...	...	...	...	40,98,676	40,98,676
...	...	...	...	...	...	...	...	...	914
19,16,460	17,67,789	5,79,947	6,24,781	2,08,580	...	40,27,674	...	—91,15,339	1,51,31,381
CHARGES IN ENGLAND: <i>Secretary of State.</i> Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc. Outfit allowance, furlough pay, etc., of Lady Nurses . . . . .								£ 1,118 10,593	
TOTAL CHARGES IN ENGLAND . . . . .								11,711	
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10 . . . . .									1,17,103
TOTAL . . . . .									1,52,48,484
...	...	...	...	...	5,52,533	...	...	16,73,112	5,52,533
...	...	...	...	...	30,08,819	...	...	...	46,81,931
...	...	...	...	...	...	...	...	1,49,000	1,49,000
...	...	...	...	...	19,13,543	...	...	3,53,898	22,67,441
...	...	...	...	...	...	...	...	5,70,571	5,70,571
...	...	...	...	...	2,64,818	...	...	—36,979	2,27,839
...	...	...	...	...	19,12,627	...	...	8,60,664	27,73,291
CHARGES IN ENGLAND: Stores for India—Medical . . . . .				Secretary of State. £ 99,953	High Commissioner. £ 230,176		Total. £ 330,129		
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10 . . . . .									33,01,292
TOTAL . . . . .									60,74,583
...	...	...	...	...	3,00,898	...	...	...	3,00,898
...	...	...	...	...	2,28,852	...	...	...	2,28,852
...	...	...	...	...	1,16,176	...	...	...	1,16,176
...	...	...	...	...	50,193	...	...	...	50,193
...	...	...	...	...	96,236	...	...	...	96,236
...	...	...	...	...	1,54,554	...	...	...	1,54,554
...	...	...	...	...	1,24,920	...	...	...	1,24,920
...	...	...	...	...	46,385	...	...	...	46,385
...	...	...	...	...	22,155	...	...	...	22,155
...	...	...	...	...	2,305	...	...	...	2,305
...	...	...	...	...	11,42,679	...	...	...	11,42,679



for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	11,42,679	...	...	...	11,42,679
...	...	...	...	...	3,21,942	...	...	...	3,21,942
...	...	...	...	...	69,38,641	...	...	14,053	69,52,594
...	...	...	...	...	2,00,95,547	...	...	33,91,800	2,34,86,847
...	...	...	...	...	41,849	...	...	...	41,849
...	...	...	...	...	1,641	...	...	...	1,641
...	...	...	...	...	...	...	...	2,00,53,000	2,00,53,000
...	...	...	...	...	8,87,846	...	...	...	8,87,846
...	...	...	...	...	2,65,11,674	...	...	2,31,56,353	4,99,70,027
...	...	...	...	...	...	...	...	1,80,890	1,80,890
...	...	...	...	...	...	...	...	5,25,149	5,25,149
...	...	...	...	...	...	...	...	10,03,883	10,03,883
...	...	...	...	...	...	...	...	12,70,464	12,70,464
...	...	...	...	...	...	...	...	6,26,633	6,26,633
...	...	...	...	...	...	...	...	13,27,472	13,27,472
...	...	...	...	...	...	...	...	10,54,823	10,54,823
...	...	...	...	...	...	...	...	8,18,049	8,18,049
...	...	...	...	...	...	...	...	7,97,250	7,97,250
...	...	...	...	...	...	...	...	5,98,885	5,98,885
...	...	...	...	...	...	...	...	70,62,527	70,62,527
...	...	...	...	...	...	...	...	71,956	71,956
...	...	...	...	...	...	...	...	30,51,278	30,51,278
...	...	...	...	...	...	...	...	1,07,96,589	1,07,96,589
...	...	...	...	...	...	...	...	50,49,153	50,49,153
...	...	...	...	...	...	...	...	65,19,267	65,19,267
...	...	...	...	...	2,76,54,353	...	...	2,99,77,620	5,76,31,973
CHARGES IN ENGLAND:					Secretary of State.	High Commissioner.	Total.		
					£	£	£		
					16,775	...	16,775		
					...	747	747		
					3,500	...	3,500		
					215,153	1,175,657	1,390,810		
					235,428	1,176,404	1,411,832		
TOTAL CHARGES IN ENGLAND									
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									1,41,18,315
TOTAL									7,17,50,288
6,152	174	5,523	7,289	1,284	...	40,283	...	-2,117	91,155
82,557	38,302	11,978	3,066	4,716	...	8,739	...	1,890	3,78,905
14,053	10,086	1,007	...	...	...	1,555	...	619	1,10,965
146	108	...	...	...	...	...	...	...	2,991
52,907	48,670	18,508	10,305	6,000	...	50,577	...	392	5,84,016

L.—Military Receipts and Services.

## No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 12. EDUCATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Under control of Army Head Quarters, etc.</i>							
Staff College	...	...	156	...	...	9,58,182	...
British Army Schools	7,329	19,595	24,829	22,309	16,417	5,843	3,612
Educational training of the Army in India	...	...	...	...	...	...	2,004
Musketry Instruction	...	1,26,377	...	...	1,65,780	...	...
Physical and Bayonet Training	...	...	1,15,622	...	417	2,557	7
Signal School	...	...	...	...	...	...	...
Senior Officer's School at Belgaum	...	...	...	...	...	...	...
Cavalry School	...	...	...	...	...	...	3,86,211
Central Flying School	...	...	...	...	...	...	986
Miscellaneous	4,357	4,211	30,856	3,114	24,152	82,435	8,322
Lawrence Military Asylums	...	5,077	3,43,872	...	...	500	20,047
Donations, etc., to Educational Institutions	...	...	3,894	3,373	485	352	...
<b>TOTAL</b>	<b>11,686</b>	<b>1,55,210</b>	<b>5,18,729</b>	<b>28,796</b>	<b>2,07,251</b>	<b>10,49,069</b>	<b>4,21,189</b>
GRANT 13. COMPENSATION FOR DEARNESS OF FOOD AND FORAGE							
<i>Under control of General Officers Com- manding, Divisions, and Independent Brigades.</i>							
Compensation for dearness of food	43,018	98,267	92,386	1,27,052	64,477	3,362	35,957
Ditto of forage	86,212	1,28,221	17,772	1,01,076	47,904	1,80,785	67,563
<b>TOTAL</b>	<b>1,29,230</b>	<b>2,26,488</b>	<b>1,10,158</b>	<b>2,28,128</b>	<b>1,12,381</b>	<b>1,84,147</b>	<b>1,03,520</b>
GRANT 14. MISCELLANEOUS SERVICES.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	1,608	1,250	30,274	3,200	750	...	...
Annual training grant	46,436	65,997	29,708	34,750	41,467	26,270	29,496
Moonshi Allowance	...	...	...	...	...	...	...
Miscellaneous	—221	—376	229	—441	—289	—153	—268
British and Indian Troops Hospital Com- mittee	...	...	1,651	...	...	...	...
Army in India Committee,	...	...	1,211	...	...	...	...
Royal Visit	...	1,85,608	7,986	10,67,020	398	36	2,639
Special Services—							
Tibet Mission	...	...	...	...	1,58,514	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Wana Column	...	...	...	...	...	...	...
War—1914—Debitable to Indian Govern- ment—							
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
North-West Frontier, 1919	...	...	...	...	...	...	...
(See Account No. 70-C, page 268).	...	...	...	...	...	...	...
Occupation of Waziristan	...	...	...	...	...	...	...
(See Account No. 70-D, page 268).	...	...	...	...	...	...	...
<b>TOTAL PART I</b>	<b>47,823</b>	<b>2,52,479</b>	<b>71,059</b>	<b>11,04,529</b>	<b>2,00,840</b>	<b>26,153</b>	<b>31,867</b>
<b>Carried over</b>	<b>47,823</b>	<b>2,52,479</b>	<b>71,059</b>	<b>11,04,529</b>	<b>2,00,840</b>	<b>26,153</b>	<b>31,867</b>

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	500	...	...	9,58,828
22,681	11,762	2,806	...	...	...	6,620	...	4,200	1,41,333
1,17,078	472	...	...	...	...	814	...	...	9,096
78,263	...	...	...	...	...	...	...	...	4,10,074
54,231	...	...	...	...	...	...	...	...	1,90,866
16,944	...	...	...	...	...	...	...	...	54,231
...	...	...	...	...	...	...	...	...	16,911
...	...	...	...	...	...	...	...	...	3,86,211
...	...	...	...	...	...	...	...	...	950
18,208	2,684	832	428	...	541	100	...	...	1,70,740
...	...	...	...	...	...	...	...	...	3,08,746
460	94,507	...	...	...	...	...	...	...	1,03,091
3,07,833	1,09,425	3,638	428	...	541	8,064	...	4,200	28,26,039
CHARGES IN ENGLAND:									£
Secretary of State.									2,001
Pay and expenses of Military Officers studying the Japanese and other languages									75
Fees, etc., payable in respect of Prize Cadets sent to Sandhurst in lieu of Quetta									20,314
Expenditure in connection with the supply of books and technical equipment for the educational training of troops									22,390
TOTAL CHARGES IN ENGLAND									22,390
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									2,23,901
TOTAL									30,49,960
37,717	66,138	8	2,694	...	...	1,092	...	2,810	5,74,978
...	2,41,042	...	9,540	...	...	8,310	...	...	8,88,425
37,717	3,07,180	8	12,234	...	...	9,402	...	2,810	14,63,403
3,877	2,608	600	...	...	...	25	...	...	44,187
85,236	20,170	8,185	11,281	...	...	13,576	...	...	3,68,572
...	...	...	...	...	150	...	...	...	150
-182	-37	-59	-90	-75	78	-51	6	1	-1,923
...	...	...	...	...	...	...	...	...	1,051
12,109	...	...	...	...	...	...	...	...	13,320
7,110	2,432	1,379	...	...	42,471	...	...	...	13,17,079
...	...	...	...	...	...	...	...	...	1,58,514
37	...	...	...	...	...	...	...	...	37
...	...	...	...	...	...	14,36,023	...	...	14,36,023
...	...	...	...	...	...	...	...	2,47,896	2,47,896
...	...	...	...	...	...	...	...	14,12,098	14,12,098
...	...	...	...	...	...	...	...	1,53,471	1,53,471
...	...	...	...	...	...	...	...	3,16,953	3,16,953
...	...	...	...	...	...	...	...	3,93,710	3,93,710
...	...	...	...	...	...	...	...	53,04,524	53,04,524
...	...	...	...	...	...	...	...	-3,4032	-3,34,032
...	...	...	...	...	...	...	...	-7,50,451	-7,50,451
...	...	...	...	...	...	...	...	7,27,06,618	7,27,06,618
...	...	...	...	...	...	...	...	12,95,17,475	12,95,17,475
58,187	31,168	10,105	11,191	-75	42,699	14,49,573	6	20,90,28,863	21,23,66,467
58,187	31,168	10,105	11,191	-75	42,699	14,49,573	6	20,90,28,863	21,23,66,467



## No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
MISCELLANEOUS SERVICES— <i>concl'd.</i>							
Brought forward	47,823	2,52,479	71,059	11,04,529	2,00,840	26,153	31,867
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades</i>							
Miscellaneous—							
Compensation for Losses . . . . .	5,965.	54,534	25,541	8,516	1,792	3,832	5,933
Printing charges . . . . .	...	...	36	...	...	...	42
Moonshi Allowance . . . . .	16,141	20,511	16,163	26,571	4,836	17,397	8,868
Grant-in-aid to equip new Army Institutes	2,300	...	—10	...	...	4,300	...
Contingencies . . . . .	1,037	43,173	1,38,964	26,031	16,223	1,448	5,389
Miscellaneous . . . . .	5,928	1,158	2 275	19,737	3,881	...	2,108
Total Part II . . . . .	31,371	1,19,376	1,82,969	80,855	26,737	26,977	22,340
TOTAL . . . . .	79,194	3,71,855	2,54,028	11,85,384	2,27,577	53,130	54,207
GRANT 14-A.							
INDIAN MUNITIONS BOARD.							
<i>Under control of the Indian Munitions Board.</i>							
Headquarters Staff . . . . .	...	...	...	...	...	...	...
Accounts Staff . . . . .	...	...	...	...	...	...	...
Provincial Controllers of Munitions . . . . .	...	...	...	...	...	...	...
Deputy Controllers, Timber Supplies . . . . .	...	...	...	...	...	...	...
Government Metallurgical Inspector . . . . .	...	...	...	...	...	...	...
Superintendents of Local Manufactures and Government Test House . . . . .	...	...	...	...	...	...	...
Tanning Adviser, . . . . .	...	...	...	...	...	...	...
Government Tanneries . . . . .	...	...	...	...	...	...	...
Government Tanning Research Factory, Maihar . . . . .	...	...	...	...	...	...	...
Collection and Supply of Tan-stuffs, Madras . . . . .	...	...	...	...	...	...	...
Purchase, storage and supply of munitions . . . . .	...	...	...	...	...	...	...
Government Acetone Factory . . . . .	...	...	...	...	...	...	...
Kutra Ironworks, Kidderpore . . . . .	...	...	...	...	...	...	...
Tent-making Factory, Fatehgarh . . . . .	...	...	...	...	...	...	...
Albion Foundry, Sibpur . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68,187	31,168	10,105	11,191	—75	42,699	14,49,573	6	20,90,28,868	21,23,66,467
...	...	...	...	...	...	...	...	...	...
6,182	6,531	3,200	1,671	...	...	15,831	...	6,276	1,44,754
25	...	...	...	...	...	1,000	...	...	1,103
10,576	3,693	6,911	9,236	1,000	...	3,972	...	6,321	1,51,295
...	...	...	...	...	...	...	...	...	6,590
25,969	18,144	460	1,083	...	...	1,59,002	...	81,367	5,18,295
1,547	8,409	1,019	50	1,231	...	17,766	...	8,309	73,418
44,343	36,777	11,500	12,040	2,231	...	1,97,571	...	1,00,273	8,95,455
1,02,535	67,015	21,693	23,231	2,156	42,699	16,47,144	6	20,91,29,136	21,32,61,922
CHARGES IN ENGLAND:						Secretary of State.	High Commissioner.	Total.	
						£	£	£	
Payment to the War Office in respect of Savings, due to the War, under Minor Heads of Military Expenditure in England, for the year 1920-21						19,300	...	19,300	
Expenditure in connection with the Indian Contingent at the Peace Celebrations						28,486	...	28,486	
Entertainment of Indian troops and miscellaneous expenditure arising out of the War						3,587	...	3,587	
Expenditure in connection with the Army in India Committee						7,598	...	7,598	
Expenditure in connection with the Indian Ordnance Factories Committee						855	...	855	
Miscellaneous Expenditure						13,779	...	13,779	
Stores for India						73,605	...	73,605	
North-West Frontier 1919						217,070	682,035	899,105	
TOTAL CHARGES IN ENGLAND						290,675	682,035	972,710	
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									97,27,102
TOTAL									22,29,89,024
...	...	...	...	...	...	...	...	1,77,925	1,77,925
...	...	...	...	...	...	...	...	83,845	83,845
...	...	...	...	...	...	...	...	2,79,059	2,79,059
...	...	...	...	...	...	...	...	1,172	1,172
...	...	...	...	...	...	...	...	247	247
...	...	...	...	...	...	...	...	281	281
...	...	...	...	...	...	...	...	223	223
...	...	...	...	...	...	...	...	72,639	72,639
...	...	...	...	...	...	...	...	6,077	6,077
...	...	...	...	...	...	...	...	2,76,541	2,76,541
...	...	...	...	...	...	...	...	3,26,568	3,26,568
...	...	...	...	...	...	...	...	—1,102	—1,102
...	...	...	...	...	...	...	...	—4,30,165	—4,30,165
...	...	...	...	...	...	...	...	—12,83,877	—12,83,877
...	...	...	...	...	...	...	...	—16,70,608	—16,70,608
...	...	...	...	...	...	...	...	2,03,449	2,03,449
...	...	...	...	...	...	...	...	—19,57,466	—19,57,466

L.—Military Receipts and Services.

## No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Muzrai Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16. CONVEYANCE BY ROAD, RIVER AND SEA. <i>Part I.—Under control of Army Head Quarters, etc.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sea and Inland Water charges—							
Medical Stores . . . . .	...	...	91	...	178	...	...
Clothing . . . . .	...	...	205	81	1,754	...	...
Ordnance . . . . .	...	22	1,785	251	10,953	700	...
Supply Depot Companies . . . . .	...	...	...	...	228	...	...
Road Charges—							
Medical Stores . . . . .	...	...	160	...	1,253	...	...
Clothing . . . . .	...	...	...	...	3	...	...
Ordnance . . . . .	8	...	92	...	1,935	...	149
Supply Depot Companies . . . . .	...	...	...	...	3,810	...	...
Total, Part I	8	22	2,333	332	20,114	700	149
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Sea Transport Charges . . . . .	...	...	...	...	2,00,785	77,592	276
Indian Troop Service . . . . .	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army . . . . .	...	...	...	...	94	—1	...
Ditto Indian Army . . . . .	...	...	...	...	1,735	...	...
Supply and Transport . . . . .	...	— 3,504	...	...	1,13,701	7,67,258	...
Medical Services . . . . .	...	...	...	...	1,056	...	...
Miscellaneous . . . . .	...	...	...	...	20,237	17,991	...
Road Charges—							
Movements of Troops—British Army . . . . .	118	41,574	32,682	1,30,244	243	..	13,681
Ditto Indian Army . . . . .	1,198	17,730	12,536	12,768	24,235	...	16,951
Supply and Transport . . . . .	20	1,191	3,169	3,970	116	...	762
Medical Services . . . . .	387	2,360	3,038	16,962	889	...	805
Miscellaneous . . . . .	194	2,825	11,978	7,110	1,307	...	1,382
Special Services—							
Gilgit Agency . . . . .	...	275	...	...	...	...	...
Total, Part II	1,895	62,451	63,403	1,74,054	3,64,445	8,62,840	33,857
TOTAL	1,903	62,473	65,736	1,74,386	3,84,562	8,63,540	34,006
GRANT 17. CONVEYANCE BY RAIL. <i>Part I.—Under control of Army Head Quarters, etc.</i>							
Railway Charges—							
Medical Stores . . . . .	...	...	...	...	...	...	...
Clothing . . . . .	...	...	...	...	...	...	...
Ordnance . . . . .	...	...	...	...	...	...	...
Remount . . . . .	...	...	...	...	...	...	...
Dairy Farms . . . . .	...	...	...	...	...	...	...
Supply Depot Companies . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
<i>Under control of the Indian Munitions Board</i>							
Railway Charges—							
Clothing Factories . . . . .	...	...	...	...	...	...	...
Ordnance Factories . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
(a) <i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Railway Charges—							
Movements of troops, British Army . . . . .	1,21,079	73,324	2,81,754	2,72,581	2,94,437	1,17,398	3,61,223
Ditto Indian Army . . . . .	3,91,647	2,00,969	3,79,349	5,62,210	4,48,337	5,64,836	5,55,394
Supply and Transport . . . . .	4,66,917	11,63,613	19,54,119	13,55,794	10,89,628	10,26,024	5,93,130
Medical Services . . . . .	19,538	15,791	21,118	23,921	32,485	23,194	26,695
Miscellaneous . . . . .	13,508	11,627	56,912	41,233	3,15,503	42,270	13,484
Deduct - Value of supplies and services to His Majesty's Government . . . . .	...	...	...	...	...	...	...
Total, Part II	10,12,689	14,65,864	26,96,252	22,55,739	21,80,350	17,73,722	15,49,926
TOTAL	10,12,689	14,65,864	26,96,252	22,55,739	21,80,350	17,73,722	15,49,926

(a) The expenditure under Grant 17 is shown at page 229 in lump sums as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,815	10,375	2,026	...	...	...	...	...	...	26,485
...	1,732	8,558	...	...	...	...	...	4	12,334
1,03,128	6,695	40,276	...	...	...	...	...	...	1,63,808
...	...	2,21,063	...	...	...	...	...	...	2,21,291
427	2,902	...	...	...	...	...	...	...	4,743
...	376	...	...	...	...	...	...	...	379
...	1,150	...	...	...	...	...	...	...	3,334
...	...	...	...	...	...	...	...	...	3,810
1,08,368	32,230	2,71,923	...	...	...	...	...	4	4,86,183
75,422	31,750	2,61,737	...	22,800	...	...	...	-69,822	6,00,540
...	...	...	...	...	...	260	...	-260	...
48	614	585	...	564	...	...	...	...	1,904
7	1,119	1,45,607	...	84	...	...	...	...	1,48,552
2,06,010	31,390	1,41,202	...	1,896	...	...	...	...	12,60,983
3,045	345	410	...	36	...	...	...	...	4,892
27	26	4,908	...	144	...	23,087	...	...	67,220
60	495	...	...	192	...	92	...	1,50,000	3,69,381
3	2	87	1	...	...	3,019	...	-1,50,000	-61,422
...	52	35	...	...	...	6,086	...	-8,98,070	-8,71,669
...	...	...	...	...	...	...	...	...	24,421
...	60	50	...	...	...	8,509	...	...	33,415
...	...	...	...	...	...	...	...	...	275
2,81,662	68,853	5,54,621	1	25,716	...	41,953	...	-8,68,152	15,70,592
3,93,020	1,01,083	8,26,544	1	25,716	...	41,953	...	-9,68,148	20,06,775
CHARGES IN ENGLAND:									
Secretary of State—									£
Indian Troop Service . . . . .									904,315
Passage of Officers and others . . . . .									500
TOTAL CHARGES IN ENGLAND . . . . .									9,04,815
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10 . . . . .									90,48,152
TOTAL . . . . .									1,10,51,927
...	...	...	...	...	1,57,351	...	...	...	1,57,351
...	...	...	...	...	3,24,650	...	...	...	3,24,650
...	...	...	...	...	24,51,697	...	...	...	24,51,697
...	...	...	...	...	5,36,379	...	...	...	5,36,379
...	...	...	...	...	2,75,059	...	...	...	2,75,059
...	...	...	...	...	14,58,864	...	...	...	14,58,864
...	...	...	...	...	3,23,920	...	...	-10,00,000	3,23,920
...	...	...	...	...	...	...	...	8,00,450	8,00,450
...	...	...	...	...	...	...	...	6,89,693	6,89,693
...	...	...	...	...	...	...	...	9,01,082	9,01,082
...	...	...	...	...	53,27,920	...	...	13,91,225	67,19,145
2,18,948	2,33,068	26,539	2,936	...	...	31	...	7,12,588	27,24,406
3,95,106	5,24,018	1,40,627	1,29,746	...	...	528	...	-17,61,018	25,31,809
11,12,254	7,43,203	47,945	49,247	...	...	8,043	...	-13,58,732	82,56,125
18,080	32,477	6,543	2,942	...	...	...	...	590	2,23,374
14,250	39,683	2,343	503	...	...	31	...	...	5,51,247
...	...	...	...	...	...	...	...	5,39,239	5,39,239
17,58,638	16,82,849	2,23,997	1,85,374	...	...	8,633	...	-29,45,811	1,37,48,222
17,58,638	16,82,849	2,23,997	1,85,374	...	53,27,920	8,633	...	-15,54,586	2,04,67,367

L.—Military Receipts and Services.

## No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GRANT 18.</b>							
<b>CANTONMENTS.</b>							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Provincialised Grants to Cantonments . . . . .	1,16,900	4,096	98,254	85,078	33,238	10,500	15,600
Purchase and Rent of Lands and Buildings . . . . .	928	8,832	10,681	16,311	15,221	2,78,233	6,983
Total, Part I . . . . .	1,17,828	12,928	1,08,935	1,01,389	48,459	2,88,733	22,583
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Cantonment Magistrates . . . . .	1,07,488	1,36,409	2,50,306	2,05,646	1,74,912	87,568	1,99,464
TOTAL . . . . .	2,25,316	1,49,337	3,59,241	3,07,035	2,23,371	3,76,301	2,22,047
<b>GRANT 19.</b>							
<b>REWARDS FOR MILITARY SERVICES.</b>							
<i>Under Control of Army Head Quarters, etc.</i>							
British Army . . . . .	51	220	680	375	510	75	...
Indian Army . . . . .	33,415	33,689	1,39,974	35,976	36,315	14,167	22,051
Decorations and Medals . . . . .	...	8	...	70	4,88,113	...	4
TOTAL . . . . .	33,466	33,917	1,40,604	36,421	5,24,938	14,232	22,055
<b>GRANT 20.</b>							
<b>PENSIONS.</b>							
<i>Under control of Army Head Quarters, etc.</i>							
Retired, Wound and Invalid Pensions and Gratuities to Europeans . . . . .	60,520	1,68,553	1,71,019	9,39,627	2,91,315	39,546	64,864
Retired, Wound and Invalid Pensions and Gratuities to Indians . . . . .	6,63,567	33,46,958	50,62,863	8,70,486	28,22,616	4,63,974	14,09,598
Family Pensions and Compassionate Allowances to Europeans . . . . .	2,562	19,502	30,827	41,705	68,924	20,049	32,684
Departmental Pensions . . . . .	15,941	76,556	1,63,279	88,341	5,65,165	17,573	43,676
TOTAL . . . . .	7,42,590	36,11,569	54,27,988	19,40,162	37,58,020	5,41,142	15,50,822
<b>UNADJUSTED EXPENDITURE.</b>							
Issues to Military Department not brought to account . . . . .	...	...	...	...	...	...	...
Unadjusted Expenditure charged to Advances . . . . .	...	...	...	...	...	...	...
Transfers between Military Divisions . . . . .	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...	...
TOTAL EXPENDITURE EXCLUDING UNADJUSTED EXPENDITURE . . . . .	2,95,85,050	4,92,56,596	5,13,33,548	3,45,87,052	3,70,18,298	4,36,31,284	2,37,03,544
UNADJUSTED EXPENDITURE . . . . .	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54,380	28,900	23,920	22,000	...	...	5,000	...	...	4,97,866
5,770	192	—377	40	...	...	1,893	...	...	3,44,707
60,150	29,092	23,543	22,040	...	...	6,893	...	...	8,42,573
2,38,866	80,404	45,179	4,870	...	...	33,627	...	2,037	15,66,776
2,99,016	1,09,406	68,722	26,910	...	...	40,520	...	2,037	24,09,349
1,300	...	150	...	...	...	300	...	2,297	5,908
58,045	11,254	2,520	4,365	2,079	...	7,614	...	502	4,01,956
12	...	...	...	...	...	...	...	—1,03,672	3,84,535
59,357	11,254	2,670	4,365	2,079	...	7,914	...	—1,00,878	7,92,399
CHARGES IN ENGLAND:									
Secretary of State—									
Cost of Medals . . . . .									£1
									6
CONVERTED INTO RUPEES AT £1=Rs. 10									
TOTAL Rs.									7,92,405
3,72,606	4,08,072	99,948	2,878	375	...	6,870	...	—1,074	26,25,119
15,16,418	24,35,262	1,43,771	2,00,351	2,679	...	12,860	...	4,738	1,90,55,141
90,539	1,14,779	24,724	...	...	1,99,419	...	...	191	6,65,905
1,75,219	1,77,613	32,700	712	1,985	...	18	...	3,24,621	16,73,402
21,54,782	31,35,726	3,01,143	3,01,941	5,039	1,99,419	19,718	...	3,28,476	2,40,19,507
CHARGES IN ENGLAND:									
Secretary of State—									
Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India:									£
For the year 1920-21 . . . . .									946,078
Add—Payment for the years 1919-20 and 1920-21 on account of increased pension rates . . . . .									70,000
									1,016,078
Less—Refund in respect of over-payments for the years 1897-98 to 1904-05 . . . . .									7,833
									1,008,240
Pay of Non-effective Colonels of Royal Artillery . . . . .									3,940
Pay and Pensions of Non-effective and Retired Officers of the Indian Service . . . . .									1,776,677
Compassionate Allowances of Officers removed from the Service, etc. . . . .									1,811
Pensions of Non-Commissioned Officers and men . . . . .									2,481
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty . . . . .									118,658
Pensions of Widows and Families of Officers, etc., of the Indian Service . . . . .									82,184
Gratuities to the Widows and Families of Officers killed in action . . . . .									4,657
Indian Military Service Family Pensions . . . . .									187,389
Gratuities . . . . .									107
TOTAL CHARGES IN ENGLAND . . . . .									3,186,144
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10 . . . . .									3,18,61,439
TOTAL									5,58,81,006
...	...	...	...	...	...	...	...	...	—6,55,972
...	...	...	...	...	...	...	...	...	+41,86,043
...	...	...	...	...	...	...	...	...	+15,478
...	...	...	...	...	...	...	...	...	+35,45,549
3,311,503	1,97,74,200	1,22,40,353	73,93,664	25,85,710	6,80,05,433	2,94,01,410	1,45,34,331	24,09,99,002	70,01,64,568
...	...	...	...	...	...	...	...	...	35,45,549
TOTAL ARMY CHARGES IN INDIA . . . . .									70,37,10,117
TOTAL ARMY CHARGES IN ENGLAND £10,919,382 CONVERTED INTO RUPEES AT £1=Rs. 10 . . . . .									10,91,93,817
GRAND TOTAL . . . . .									81,29,03,934

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1921.

EFFECTIVE SERVICES.																Rs.
IMPERIAL—INDIA, GENERAL.																
Dockyard Services and Supplies	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	21,90,476
Hire of Vessels	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	47,47,948
Sale-proceeds of Vessels and Stores	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	9,07,412
Miscellaneous—Other items	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	92,701
Total Rs.																79,38,537
NON-EFFECTIVE SERVICES.																
Pensions	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	18,231
Total																79,56,768

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1921.

EFFECTIVE SERVICES.		Salaries and Establishments.	Contingencies.	TOTAL.
IMPERIAL—INDIA, GENERAL.		Rs.	Rs.	Rs.
GENERAL SUPERVISION AND ACCOUNTS.				
Naval Commander-in-Chief, India Station . . . . .		8,483	...	8,483
Director and Captain Superintendent of the Royal Indian Marine . . . . .		1,50,342	24,207	
Marine Audit Establishment . . . . .		1,16,532	18,873	
TOTAL GENERAL SUPERVISION AND ACCOUNTS		2,66,874	43,080	3,09,954
MARINE SURVEY DEPARTMENT.				
Scientific Officers . . . . .		39,255	...	
Office Establishment . . . . .		7,028	2,211	
TOTAL MARINE SURVEY DEPARTMENT		46,281	2,211	48,492
MISCELLANEOUS SHORE ESTABLISHMENTS.				
Perim Light-house . . . . .		5,357	4,261	
Miscellaneous . . . . .		20,193	...	
TOTAL MISCELLANEOUS SHORE ESTABLISHMENTS		25,550	14,261	29,811
DOCKYARDS.		Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments . . . . .		13,193	39,618	
Constructor's Department . . . . .		8,230	32,700	
Factory Branch . . . . .		34,732	63,443	
Assistant Constructor's Branch . . . . .		10,221	43,256	
Store-keeper's Department . . . . .		41,968	1,07,725	
Cashier's Office . . . . .		10,415	20,296	
Dockyard Dispensary . . . . .		3,380	8,472	
Wages of Artificers and Labourers . . . . .		—47,563	2,65,550	
Accountant's Office . . . . .		13,738	14,795	
Miscellaneous . . . . .		7,791	42,929	
TOTAL DOCKYARDS		96,150	6,38,784	7,34,934

Gross Tonnage.	Indicated Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
5,018	7,249	"Northbrook" . . . . .		1,55,609
1,524	2,200	"Dalhousie" . . . . .		94,879
6,315	10,190	"Dufferin" . . . . .		1,66,603
1,259	2,020	"Lawrence" . . . . .		70,820
980	2,025	"Minto" . . . . .		66,113
5,467	9,566	"Ha-dings" New . . . . .		2,35,931
1,125	2,157	"Mayo" . . . . .		32,132
1,316	1,277	Canning Lawrence (old) . . . . .		42,596
2,100	2,422	Clive . . . . .		63,118
		Contingencies . . . . .		12,736
		Inland Steamers and Flats.		
270	360	"Sladen," . . . . .		24,495
172	250	"Bhamo" . . . . .		17,026
		Contingencies . . . . .		2,282
		Marine Survey.		
309	486	"Palinurus" . . . . .		15,594
1,014	1,500	"Investigator" . . . . .		47,682
		Contingencies . . . . .		483
33	67	Vessels in Ordinary Bombay . . . . .		4,480
569	...	Hulk "Quangtung" . . . . .		3,408
400	...	Flat "Ganges" . . . . .		1,001
		Carried forward		10,57,438
				11,31,624

## No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1921—concluded.

		Rs.	Rs. 11,31,624
Brought forward			10,57,438
IMPERIAL CHARGES:—INDIA, GENERAL—continued.			
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—concl'd.			
Contingencies		62	
Vessels employed on Military Service and Special Defences at—			
Aden	Rs. 13,456		
Bombay	" 11,082		
Calcutta	" 25,499		
Karachi	" 16,805		
Rangoon	" 14,726		
		112,571	
Contingencies		3,713	1,16,346
Yard Craft Establishment.			
Yard Craft, Bombay		1,45,291	
Ditto, Calcutta		6,348	
Contingencies		...	2,05,639
General Duty and Leave Allowances		81,670	
Contingencies		6,933	88,603
Additional Establishment for " Patriok Stewart		...	8
Allowances to Royal Indian Marine Officers Serving with the vessels of the Royal Navy		...	3,24,558
Shore Allowances		...	80,425
			18,78,017
CHARGES IN ENGLAND—			
Secretary of State—			
Royal Indian Marine Furlough Pay	£ 34,003	...	3,40,633
CONVERTED INTO Rs. AT £1=Rs. 10			
TOTAL SALARIES AND ALLOWANCES, ETC.			
			22,13,650
VICTUALLING OF OFFICERS AND MEN AFLOAT.			
Purchase of Provisions for Europeans and Indians		7,21,401	
Allowances in lieu of Provisions		1,34,139	
Purchase of water for Royal Indian Marine vessels		1,56,696	
			10,12,236
TOTAL VICTUALLING OF OFFICERS AND MEN AFLOAT			
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR, AND OUTFIT OF SHIPS AND VESSELS.			
Stores purchased monthly		—2,58,733	
(A) Marine Stores and Coal for the Royal Indian Marine		32,73,858	
(B) Do. do. Local Governments and other Departments		13,11,134	
(C) Do. do. the Royal Navy		2,10,587	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy		15,21,721	
			29,90,125
CHARGES IN ENGLAND:			
Stores for India—			
Coal	£	£	£
Miscellaneous	163,860	237,119	400,979
	163,860	237,294	401,154
			40,11,544
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10			
TOTAL PURCHASE OF MARINE STORES, ETC.			
PURCHASE AND HIRE OF SHIPS AND VESSELS.			
Purchase of Ships and Vessels		25,000	
Hire of Ships and Vessels		818	
			25,818
TOTAL PURCHASE AND HIRE OF SHIPS, ETC.			
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships		1,02,954	
Passage and Conveyance of Officers and Men		93,729	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine ships and vessels at out-stations		6,43,695	
Allowances to Marine Officers for passing in Oriental languages		5,516	
Freight on Europe Stores		10,044	
Miscellaneous		3,38,383	
			11,89,321
CHARGES IN ENGLAND:			
Secretary of State—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas		100,000	
Miscellaneous expenditure		119	
		£100,119	
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10			
TOTAL MISCELLANEOUS			
			10,01,109
			21,90,510
NON-EFFECTIVE SERVICES.			
Pensions			93,039
CHARGES IN ENGLAND—			
Secretary of State—			
Royal Indian Marine Retired Pay		37,162	
Indian Navy Retired Pay		990	
		38,162	
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10			
TOTAL NON-EFFECTIVE SERVICES			
TOTAL CHARGES IN INDIA			
TOTAL CHARGES IN ENGLAND			
TOTAL MARINE CHARGES			
			3,81,517
			4,74,556
			83,20,180
			57,34,883
			1,40,55,003



## No. 69.—ABSTRACT ACCOUNT OF MILITARY WORKS RECEIPTS during the Year 1920-21.

HEADS OF REVENUE.	No. of Items.	Director-General of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Hajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	TOTAL.	Controller of War Accounts.	GRAND TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																	
Rents of buildings	1	8,94,616	16,107	54	423	72	1,769	2,162	...	99,083	823	..	486	3,930	9,29,255	..	9,29,255
" furniture	1a	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sales of buildings	2	20,363	..	..	16,191	..	..	..	1,556	600	..	..	..	..	38,715	..	38,715
" barrack furniture	3	73,557	..	..	103	..	..	109	..	4,173	..	..	134	3	8,079	..	8,079
" tools and plant	4	29,763	102	..	..	..	..	..	..	..	..	..	..	..	29,865	..	29,865
" produce	5	12,663	..	..	209	..	1,550	..	121	..	6	17	..	..	14,557	..	14,557
" old materials	6	35,054	4,401	229	16	2.0	..	19	..	1,970	..	..	3	32	41,955	..	41,955
Value of materials received from old buildings	7	47,669	..	..	..	..	..	..	..	..	..	..	..	..	47,669	..	47,669
Unclaimed deposits	8	1,370	8	..	..	..	..	..	..	135	..	..	..	..	1,513	..	1,513
Fines, refunds and miscellaneous.	9	95,195	12,113	..	17,495	4	..	80	267	1,142	..	..	14	31	1,26,141	..	1,26,141
Recoveries of advances made in England.	10	3,807	..	..	..	..	..	..	..	..	..	..	..	..	3,807	..	3,807
Recoveries on account of electric installations.	11	1,21,372	7,231	..	..	..	..	..	..	892	..	..	..	..	1,31,525	-233	1,31,362
Recoveries on account of water-supply.	12	2,30,201	1,970	..	..	..	..	..	..	3,122	..	..	..	..	2,35,296	..	2,35,296
TOTAL		11,85,638	41,955	253	31,627	504	3,329	2,769	1,944	1,11,117	529	17	637	4,046	12,86,687	-233	12,86,454

No. 70.--ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1920-21.

HEADS OF EXPENDITURE.	Director-General of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	Port Blair.	United Provinces of Agra and Oudh.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	Total.	Controller of War Accounts.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																	
New Works (70A)	5,52,14,266	7,94,024	436	47,818	5,433	3,658	6,181	23,528	48,618	1,70,428	729	1,973	3,967	19,485	3,63,34,414	...	3,63,34,414
Repairs (70B)	97,62,776	2,14,904	127	82,971	43,938	2,584	19,465	37,519	29,998	3,36,301	9,280	4,966	11,699	45,361	1,05,95,889	...	1,05,95,889
Establishment	78,45,023	72,938	243	20,096	10,086	1,400	4,459	10,829	11,661	1,08,823	2,199	1,484	2,740	17,225	76,09,166	7,478	76,16,634
Tools and Plant	4,96,529	39,831	60	4,898	798	93	623	1,260	1,796	7,592	153	367	287	2,020	5,56,347	...	5,56,347
Suspense	38,27,145	1,33,537	...	...	...	...	...	...	...	...	...	...	...	...	39,60,732	...	39,60,732
Works Battalion	23,05,816	...	...	...	...	...	...	...	...	...	...	...	...	...	23,05,816	...	23,05,816
Barrack furniture, including repairs and establishment	18,99,973	...	...	7,555	...	471	...	6,315	...	67,307	...	...	942	329	19,16,986	...	19,16,986
TOTAL	5,31,31,228	9,38,010	866	1,63,438	60,195	8,186	24,728	79,451	92,073	6,90,451	12,361	8,740	19,635	78,414	5,53,57,776	7,478	5,53,65,254
Deduct—Outlay in England	12,65,592	47	...	...	...	...	...	6,920	...	...	...	...	...	...	12,72,559	...	12,72,559
Net India Military Works	5,18,65,636	9,87,963	866	1,63,438	60,195	8,186	24,728	72,531	92,073	6,90,451	12,261	8,740	19,635	78,414	5,40,85,217	7,478	5,40,92,695
					68,381		97,259					28,376					
CHARGES IN ENGLAND:							Secretary of State.		High Commissioner.		Total.						
Stores for India							£	£	£	£	£						
							67,265			59,991	127,256						

**L.—Military Receipts and Services.**

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No. 70A.—CLASSIFIED ABSTRACT OF EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage, and Water-supply.	Electric and Mechanical Installations for Lighting and pumping.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	Grand Total.	Deduct—Outlay from contributions.	Net Total.
<i>Under control of the Director-General, Military Works—</i>																				
Director-General	77,03,462	28,90,804	3,92,852	25,59,540	...	20,90,727	1,11,61,956	12,70,001	80,27,802	9,34,938	15,90,431	85,520	-10,12,273	1,490	19,693	13,094	...	3,57,30,043	5,15,787	3,52,14,256
Delhi Province	2,14,040	10,621	2,59,318	2,02,570	...	96,180	10,415	...	...	...	780	...	...	...	...	...	...	7,93,924	...	7,93,924
Coo'g.	...	...	...	...	...	...	...	436	...	...	...	...	...	...	...	...	...	436	...	436
Bombay	17,162	585	151	4,426	...	...	...	14,244	...	...	...	...	11,250	...	...	...	...	47,818	...	47,818
Bengal	...	...	...	2,555	...	...	...	...	...	...	2,878	...	...	...	...	...	...	5,433	...	5,433
Port Blair	1,736	1,856	...	43	...	...	3	...	...	...	...	...	...	...	...	...	...	3,638	...	3,638
United Provinces of Agra and Oudh	...	1,517	113	1,800	...	...	1,169	...	1,582	...	...	...	...	...	...	...	...	6,181	...	6,181
Rajputana	21,000	1,225	...	583	...	...	8,713	...	...	...	721	...	...	...	...	...	...	32,241	8,713	23,528
Punjab	...	...	...	...	...	...	39,854	...	1,494	...	...	8,494	...	2,018	...	...	...	51,860	3,242	48,618
Burma	72,234	52,363	5,049	31,093	...	7,272	496	...	-79	1,101	...	...	...	...	...	...	...	1,70,428	...	1,70,428
Bihar and Orissa	...	...	...	...	...	...	...	...	...	9	...	...	...	720	...	...	...	729	...	729
Central Provinces and Berar	1,062	161	...	...	...	...	150	...	...	...	...	...	...	...	...	...	...	1,973	...	1,973
Central India	907	3,060	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,987	...	3,987
Assam	...	1,478	...	11,920	...	...	93	-6	...	...	...	...	...	...	...	...	...	13,485	...	13,485
TOTAL	80,32,203	29,83,670	6,50,983	28,15,428	...	21,91,179	1,12,23,849	12,85,276	80,799,930	9,36,048	15,91,810	94,020	-10,01,123	4,228	19,693	13,094	...	3,68,62,156	5,27,742	3,63,34,414

## No. 70B.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM IMPERIAL FUNDS ON MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation for British Troops.	Buildings for accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical Installations for lighting and punka-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	Grand Total.	Deduct—Outlay from contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Under control of the Director General, Military Works—</i>																			
Director-General	14,52,124	8,51,380	2,31,409	30,38,109	10,38,480	6,36,644	1,74,584	11,31,785	2,51,208	2,59,168	66,644	70,340	10,15,768	3,300	2,492	...	1,02,45,614	4,82,838	97,62,776
Delhi Province	26,781	20,376	10,317	76,076	67,807	5,215	1,898	1,352	...	3,150	...	...	1,432	...	...	...	2,14,904	...	2,14,904
Coorg	...	...	...	...	...	127	...	...	...	...	...	...	...	...	...	...	127	...	127
Bombay	14,480	13,425	...	47,676	...	129	156	2,873	1,147	...	...	1,012	2,063	...	...	...	82,971	...	82,971
Bengal	...	726	845	3,343	...	4,023	...	2,820	...	26,912	...	...	5,271	...	...	...	43,940	3	43,938
Port Blair	1,081	...	603	...	...	...	...	...	...	...	...	...	...	...	...	...	2,584	...	2,584
United Provinces of Agra and Oudh	3,053	6,874	...	1,628	...	470	465	1,178	...	...	...	...	370	...	...	...	14,038	573	13,465
Rajputana	11,686	11,821	2,856	4,105	...	2,219	...	...	62	1,803	...	...	2,987	...	...	...	37,519	...	37,519
Punjab	...	...	...	...	...	...	...	13,014	...	403	16,581	...	...	...	...	...	29,998	...	29,998
Burma	59,764	49,869	40,476	1,31,179	2,065	12,590	...	1,754	28,769	...	...	...	9,835	...	...	...	3,36,301	...	3,36,301
Bihar and Orissa	...	...	...	...	...	...	...	...	4,196	...	...	...	5,084	...	...	...	9,250	...	9,250
Central Provinces and Berar	501	...	...	609	...	3,856	...	...	...	...	...	...	...	...	...	...	4,966	...	4,966
Central India	4,644	3,359	589	1,826	...	30	...	...	...	...	...	...	1,251	...	...	...	11,699	...	11,699
Assam	...	22,811	...	15,605	...	1,323	1,790	78	12	517	...	...	3,225	...	...	...	45,361	...	45,361
TOTAL	15,75,004	9,90,641	2,90,595	33,20,156	11,08,361	6,66,626	1,78,893	11,54,834	2,85,394	2,91,953	83,225	80,352	10,47,276	3,300	2,692	...	1,10,79,302	4,83,413	1,05,95,889

L.—Military Receipts and Services.



GOVERNMENT OF INDIA:  
**FINANCE AND REVENUE ACCOUNTS,**  
**1920-21.**

**Section M.—Provincial Surpluses and Deficits:**

Expenditure Rs. 86,68,098.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—		Rs.	Rs.	
		Net Contribution to Provincial	270	2,28,77,479	...	...
	72	Provincial Balances, Surpluses and Deficits.	271	21,17,41,106	...	86,68,098
TOTAL				.	...	86,68,098

M.—Provincial Adjustments.

## No. 71.—ACCOUNT OF CONTRIBUTION BETWEEN IMPERIAL AND PROVINCIAL REVENUES during the year 1920-21.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in force in order to provide for excess or deficiency of assigned Revenue as compared with assigned Expenditure .	—21,43,000	—9,38,000	—7,28,000	—19,76,000	—4,86,000	+12,90,000	—2,38,000	+21,40,000	+6,89,000	—14,10,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements . . . . .	+17,51,530	+58,484	+27,19,492	+39,41,808	+21,59,829	—45,999	+31,84,715	+3,50,935	+59,367	+1,41,53,941
In consequence of the revised scheme of Taxation .	—14,98,500	—1,09,31,000	—92,95,957	—5,75,000	+3,75,000	—32,10,000	—1,72,000	—4,95,000	—57,342	—2,55,58,039
For Police Reforms . . . . .	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
For increase of Expenditure on account of Education .	+28,50,000	+21,30,000	+41,81,000	+22,89,000	+12,78,000	+11,22,000	+18,35,500	+9,24,000	+5,97,500	+1,72,07,000
For increase of Expenditure on Sanitation . . .	+6,35,466	+6,20,000	+5,58,200	+6,87,312	+4,21,672	+3,30,480	+3,33,183	+3,00,000	+50,000	+30,38,263
Special grants in aid of Educational, Sanitary, Public Works and Miscellaneous Expenditure .	+8,28,038	+23,16,750	+4,29,041	+10,68,478	+14,84,193	+11,08,209	+9,37,441	+21,64,716	+17,38,538	+1,21,61,374
In aid of Provincial Resources generally . . .	...	...	...	...	...	+15,11,000	...	...	...	+15,11,000
In adjustment of Inter-provincial transactions .	...	...	—2,23,379	...	...	...	+3,46,580	+5,000	—1,25,201	...
Total Special Contributions .	+45,66,534	—51,80,786	—16,84,603	+77,86,398	+57,18,664	+9,05,690	+64,45,369	+34,23,651	+22,02,562	+2,42,03,479
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL . . . . .	+24,23,534	—61,18,786	—23,02,603	+58,16,398	+62,04,694	+21,05,690	+62,09,369	+55,63,651	+20,51,562	+2,28,77,479

## No. 72.—ACCOUNT OF PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1921.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	Total.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES.		PROVINCIAL DEFICITS.
	Ra.	Ra.	Ra.	Ra.	Ra.	Increase of Balance.	Decrease of Balance.	
Madras	2,05,92,771	9,86,42,840	11,92,35,611	11,33,57,007	58,78,404	...	1,47,14,397	Ra.
Bombay	4,43,94,703	20,99,97,562	25,43,92,265	22,37,64,555	3,06,27,710	...	1,37,66,993	(a)
Bengal	4,19,97,677	8,63,85,547	12,83,83,224	9,22,97,855	3,60,85,369	...	59,12,308	...
United Provinces of Agra and Oudh	2,20,87,355	8,62,74,495	10,83,61,850	9,94,75,117	88,86,733	...	1,32,00,622	...
Punjab	2,59,64,407	6,83,02,691	9,42,67,098	7,49,83,813	1,92,84,285	...	66,80,122	...
Burma	1,43,67,482	15,96,95,472	17,40,62,954	8,90,60,982	9,10,01,992	7,66,94,510	...	...
Bihar and Orissa	1,46,42,558	3,72,25,046	5,18,67,604	4,18,16,046	1,00,51,558	...	45,91,000	...
Central Provinces and Berar	1,39,18,027	3,99,74,071	4,72,92,098	4,21,89,418	51,02,680	...	82,15,347	...
Assam	57,08,028	1,89,18,942	2,46,26,970	1,98,04,595	48,22,375	...	8,85,653	...
Total	20,30,73,008	79,94,16,466	1,00,24,89,474	79,07,48,368	21,17,41,106	7,66,94,510	6,79,66,412	...
						Net Provincial Surplus		86,68,098

(a) Includes receipts from the Bombay Development Loan and connected transactions shown under Capital and Debt Sections of the Accounts. Excluding these figures, the Provincial Deficit in Bombay works up to Rs. 1,35,34,997 as shown in Accounts Nos. 8 and 10.

(b) Differs from last year's closing balance for corrections since made.





## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS,

## 1920-21.

### Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts, Rs. 2,77,151. Disbursements, Rs. 29,03,15,778.

MAJOR HEADS.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
		<i>A.—Railway.</i>		Rs.	Rs.	Rs.
Capital Expenditure on Railways not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary) . . . . .	274	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended . . . . .	275	...	...	...
" "	73B	of "20-21 " " summary to end . . . . .	277	...	...	...
" "	74	State Railways—Construction . . . . .	281	...	...	25,88,88,911
Account of capital contributed by Companies and Indian States towards outlay on State Railways.	74A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Fund . . . . .	282	...	...	57,16,214
Redemption of Liabilities.	74B	Statement of liability involved in the purchase by the State of the capital of old guaranteed companies . . . . .	285	...	...	...
		<i>B.—Irrigation.</i>				
Capital Expenditure on Irrigation Works not charged to Revenue.	75	Summary of Capital Expenditure on Irrigation Works and distribution by Provinces . . . . .	286	69,91,66,234	...	...
	76	Irrigation works construction . . . . .	290	...	...	66,83,195
		<i>C.—Initial Expenditure on new Capital at Delhi.</i>				
Initial Expenditure on new Capital at Delhi.	77	Initial expenditure on new capital at Delhi . . . . .	291	...	...	1,25,75,011
	77A	Buildings . . . . .	292	41,62,072	...	...
	77B	Communication . . . . .	292	3,36,741	...	...
	77C	Miscellaneous Public Improvements . . . . .	292	2,54,748	...	...
	77D	Irrigation . . . . .	293	5,44,072	...	...
	77E	Sanitation . . . . .	293	12,99,088	...	...
	77F	Miscellaneous . . . . .	293	7,23,229	...	...
	77G	Maintenance during construction . . . . .	293	7,59,051	...	...
		<i>D.—Bombay Development Scheme.</i>				
Bombay Development Scheme.	78	Receipts . . . . .	294	...	2,77,151	...
	78A	Expenditure . . . . .	295	...	...	64,52,447
		<i>General Public Works Statements.</i>				
	79 and 79A	Details of Expenditure on Establishment. Charges for Establishment and the percentage it bears to the outlay on works and repairs . . . . .	307	...	...	...
	80	Details and distribution of Expenditure on Tools and Plants . . . . .	311	...	...	...
TOTAL Rs.					2,77,151	29,03,15,778

N.—Ry., Irrn. and other Capl. not charged to Revenues.



No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1920-21.

Amount specifically provided.		Expenditure.	
	Rs.		Rs.
Capital Receipts from Railway Companies (Account No. 74A)	—57,16,214	State Railways including State Lines worked by Companies (see Account No. 73)	26,07,96,517
Appropriation from Famine Grant for avoidance of Debt	64,26,110		
Appropriation from Famine Grant for Protective Railways	—60,841		
Appropriation from Revenue for Railways (Account No. 64)	19,68,447		
Excess over amount specifically provided (see below)	25,81,79,015		
<b>TOTAL</b>	<b>26,07,96,517</b>	<b>TOTAL</b>	<b>26,07,96,517</b>

NOTE.—The excess of expenditure is accounted for as follows :—

	Rs.	Rs.
(a) Loans issued in India	29,75,72,800	
(b) Cash balance reduced	17,42,78,673	
(c) Net receipts under Debt, Deposits, etc., other than items included above	6,56,71,024	53,75,22,497
<b>Deduct—</b>		
(d) Excess of expenditure (charged to revenue) over Revenue	26,00,85,276	
(e) Capital expenditure not charged to Revenue on Works other than Railways	1,92,58,206	
		27,93,43,482
<b>Total, see above</b>		<b>25,81,79,015</b>

## No. 73B.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE ON RAILWAYS

(1)  Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.							OTHER
	(2)* Loans for Railway purposes issued under the East India Loans Act.  (Sterling converted into Rupees at £1 = Rs. 10.)	(3) Capital contributed by Com- panies and Indian States.	(4) Appro- priation from Famine Grant for Avoid- ance of Debt.	(5) Appropri- ation from Famine Grant for Protective Railways.	(6) Appropri- ation from Revenue for other Railways.	(7) Moiety of Profits on Rupee coinage.	(8) Total Resources specifically provided (Cols. 2 to 7).	(9) Revenue. Surplus (+ or Deficit—).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1905-06 . . . . .	12,08,91,460	2,48,74,005	76,83,930	8,29,170	1,07,925	...	15,43,86,490	3,13,77,810
1906-07 . . . . .	2,00,00,000	—17,760	49,85,745	51,630	48,540	...	2,50,68,155	2,38,40,100
1907-08 . . . . .	8,63,29,470	3,15,67,867	37,50,000	98,415	—29,69,625	1,68,54,060	13,56,30,187	45,09,225
1908-09 . . . . .	6,84,20,530	7,94,22,495	37,50,000	1,053	6,225	765	15,16,01,068	—5,60,65,650
1909-10 . . . . .	10,56,95,730	8,70,97,590	71,30,070	1,80,225	18,690	...	15,01,22,305	90,99,615
1910-11 . . . . .	6,72,48,200	3,44,14,170	90,16,425	5,53,425	11,925	...	11,12,44,145	5,90,44,305
1911-12 . . . . .	3,35,51,030	...	68,69,505	6,64,125	12,540	...	4,10,97,200	5,91,05,010
1912-13 . . . . .	3,00,00,000	76,21,995	51,48,045	6,21,165	63,990	...	4,34,55,195	4,66,14,510
1913-14 . . . . .	...	7,18,11,825	51,37,335	1,28,640	21,210	...	7,70,99,010	3,46,86,345
1914-15 . . . . .	3,25,00,000	5,98,88,695	33,01,725	—19,665	6,885	...	9,56,77,640	—2,67,79,050
1915-16 . . . . .	3,25,00,000	4,79,35,690	63,79,575	—2,895	18,945	...	8,68,31,315	—1,78,29,915
1916-17 . . . . .	...	—1,25,000	71,88,870	—7,140	33,060	...	70,89,790	11,21,72,550
1917-18 . . . . .	...	—2,14,74,256	97,77,090	—300	—11,493	...	—1,17,08,959	12,18,06,110
1918-19 . . . . .	...	—1,99,30,074	56,85,045	—285	80,642	...	—1,41,64,672	—5,73,06,135
1919-20 . . . . .	...	—57,09,050	...	...	1,04,240	...	—56,04,801	—23,65,28,835
1920-21 . . . . .	...	—57,16,214	64,26,110	—60,841	19,68,447	...	26,17,502	—26,00,85,276
TOTAL	59,71,36,420	34,16,61,978	9,22,29,470	30,36,722	—4,77,845	1,68,54,825	1,05,04,41,570	—15,28,30,281

\* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium is credited year by year or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,146 stood direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this

(a) As the accounts for 1920-21 are framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the

and ANNUAL EXPENDITURE thereof from 1905-1906 to end of 1920-21.

RESOURCES.						CAPITAL EXPENDITURE ON RAILWAY.			(19)
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Loans issued in India.	Net Receipts under Debt Deposits and Advances, other than items shown separately.	Cash Balances reduced (+) or increased (-).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Total "Other Resources" (columns 9 to 13)	Total Provision (columns 8 and 14).	On State Railways including Lines worked by Companies.	Discharge of Liabilities. (Sterling converted into Rupees at £1=Rs. 10.)	Purchase of Lines. (Sterling converted into Rupees at £1=Rs. 10.)	Total expenditure (columns 16 to 18).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,00,00,000	3,50,92,255	1,19,15,625	83,42,910	11,00,42,780	26,44,29,270	15,60,32,670	25,00,000	10,58,96,600	26,44,29,270
4,50,00,000	22,70,040	6,42,43,905	1,19,64,405	12,33,89,540	14,84,57,795	14,09,58,795	74,99,000	...	14,84,57,795
2,50,00,000	4,75,69,806	- 3,98,27,445	1,26,85,830	2,45,65,256	16,01,95,443	15,38,48,413	63,47,000	...	16,01,95,443
2,00,00,000	6,80,53,465	- 14,89,950	1,47,52,335	1,57,45,530	16,73,46,598	14,86,38,598	1,86,58,000	...	16,73,46,598
2,50,00,000	11,06,15,800	- 14,12,32,560	1,57,85,235	- 1,23,02,380	13,78,19,925	12,10,25,925	1,67,94,000	...	13,78,19,925
1,50,00,000	8,68,68,040	- 5,45,43,375	1,80,58,320	8,83,05,650	19,95,49,795	15,38,70,795	2,31,79,000	2,25,00,000	19,95,49,795
2,00,00,000	5,57,11,045	- 32,115	2,31,22,845	11,16,61,095	15,27,58,295	11,99,96,295	3,27,62,000	...	15,27,58,295
3,00,00,000	3,67,68,830	3,99,01,705	2,28,48,345	13,04,44,700	17,38,99,895	14,91,23,895	2,47,76,000	...	17,38,99,895
3,00,00,000	4,77,948	7,97,51,700	2,59,40,940	11,89,75,053	19,60,74,063	18,32,62,063	1,28,12,000	...	19,60,74,063
5,00,00,000	6,01,70,611	1,65,01,225	2,22,53,115	7,72,39,671	17,29,17,311	17,29,17,311	...	...	17,29,17,311
4,99,86,000	3,45,48,211	- 3,19,02,510	1,71,63,405	1,76,33,381	10,44,69,696	6,78,94,696	3,65,75,000	...	10,44,69,696
6,73,00,200	- 8,50,23,360	- 2,79,87,075	1,13,45,700	5,51,16,615	6,22,06,405	2,97,06,405	3,25,00,000	...	6,22,06,405
...	1,61,23,044	- 7,89,80,760	93,53,010	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
...	14,10,16,239	- 9,82,380	78,37,725	7,48,89,999	6,07,25,327	6,07,25,327	...	...	6,07,25,327
21,28,52,200	8,43,52,021	(a) 9,55,07,382	74,99,940	14,86,82,828	14,30,78,027	14,30,78,027	...	...	14,30,78,027
29,75,72,800	6,56,71,024	17,42,75,673	1,92,58,206	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
12,77,11,200	76,02,79,519	10,47,30,045	24,82,12,266	1,39,16,69,217	2,44,21,10,787	2,09,93,12,187	21,44,02,000	12,83,96,600	2,44,21,10,787

(a) Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged against Revenue in the loan can be redeemed: in the former case the nominal amount of the loan is entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction; no charge was made to Revenue on account of the difference between the loan.

1st March 1920 has been converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

## ACCOUNT No. 74.

*Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1920-21.*

This is the main account working up to the Capital at Charge of each Railway on which the percentage of the return of net revenue receipts shown in Statement No. 51 (page 147) is calculated. It sets out in detail the Capital expended on the Construction of Railways from funds provided for in the Railway Programme, whether on the direct responsibility of Government or against Capital contributed by Companies and Indian States, and to this is added the expenditure separately met from the grants for Famine Relief and Insurance and from Imperial and Provincial Revenues working to the total Construction Expenditure on Railways.

2. Every year a programme of Capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on railways while paying off as much as possible of the unproductive debt out of revenue. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended in the early years on railways out of revenue.

5. A portion of the outlay on State Railways has been met from share Capital Debentures and Debenture Stock raised by the working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in Subsidiary Statement No. 74-A.

6. Another source of funds for Capital expenditure has been the Famine Insurance grant. From the Accounts for 1921-22, however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts.

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total Construction expenditure in order to arrive at the total Capital at Charge.

The manner in which Government has purchased the more important Railways is set forth in a Subsidiary Statement No. 74-B which gives details of the original liability, the amounts redeemed by Annuity and Sinking Fund payments during and to end of the year and the amounts undergoing redemption. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a Revenue nature, whilst the remaining portion as well as payments on account of Sinking Fund represent true cancellation of debt thus partake of a Capital

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nature. In practice however the total payments on account of Annuity and Sinking Fund are met from current revenues, and this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true Capital at Charge.



## No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Items.	EXPENDITURE DURING THE YEAR.			EXPENDITURE	
		Total Construction Outlay, during 1920-21.	Redemption of liabilities involved in the purchase of Railways. Columns 6 + 9 of Account 74-B. Sterling converted into Rupees at £1 = Rs. 10.	Grand Total.	EXPENDITURE NOT CHARGED TO PROVIDED IN THE	
					Direct Govern-ment outlay.	Capital contributed by Companies or Indian States, Column 13 of Account 74-A.
1		2	3	4	5	6
<b>IMPERIAL.</b>						
<i>State Railways worked by the State.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
Aden . . . . .	1	3,64,301	...	3,64,301	9,89,909	...
New Capital Railway Works Delhi . . . . .	2	3,34,058	...	3,34,058	3,34,058	...
Eastern Bengal . . . . .	3	94,45,638	—5,21,460	89,24,178	34,62,57,829	...
No th-Western . . . . .	4	2,91,33,841	—27,99,520	2,66,34,321	78,49,31,826	...
Nushki Extension . . . . .	5	10,79,494	...	10,79,494	3,12,94,986	...
Khyber . . . . .	6	9,23,248	...	9,23,248	9,23,248	...
Laki Pezu Tank . . . . .	7	—37,806	...	—37,806	35,38,479	...
Tank Murtaza . . . . .	8	3,51,175	...	3,51,175	20,34,338	...
Frontier Railway Reserve . . . . .	9	23,57,479	...	23,57,479	27,60,743	...
Kaur Khirzi . . . . .	10	12,78,713	...	12,78,713	12,78,713	...
Ondb and Rohilkhand . . . . .	11	70,27,889	...	70,27,889	13,54,56,771	...
<i>State Railways worked by Companies or by Indian States.</i>						
Assam Bengal Part I . . . . .	12	46,816	...	46,816	56,74,534	3,67,58,819
" " " II . . . . .	13	56,59,255	...	56,59,255	13,16,97,646	...
Pengal Nagpur . . . . .	14	4,17,17,671	...	4,17,17,671	32,00,24,891	13,90,18,613
Berwada ex ension . . . . .	15	51,434	...	51,434	13,01,807	...
Bombay Baroda and Central India . . . . .	16	1,95,41,579	...	1,95,41,579	31,60,90,182	2,49,00,424
Dholka Chandana . . . . .	17	5,73,767	...	5,73,767	5,73,767	...
Burma . . . . .	18	37,47,905	...	37,47,905	11,48,49,023	6,69,66,629
Burma ex ensions . . . . .	19	11,650	...	11,650	2,20,66,703	...
Southern Shan States . . . . .	20	3,68,304	...	3,68,304	1,63,17,450	...
East Indian (including South Bihar) . . . . .	21	3,88,66,697	—60,27,260	3,28,39,437	20,35,77,772	27,66,98,691
Great Indian Peninsula . . . . .	22	3,26,68,518	—56,81,890	2,69,86,628	30,56,44,244	4,87,97,364
Agra Delhi Chord . . . . .	23	1,12,704	...	1,12,704	1,50,35,815	...
Baran Kotah . . . . .	24	—83	...	—83	49,60,604	...
Bhopal State . . . . .	25	2,55,610	...	2,55,610	31,00,214	...
Cawnpore Baroda . . . . .	26	4,343	...	4,343	81,59,740	...
Jodhpur Hyderabad (B. S.) . . . . .	27	44,500	...	44,500	27,74,644	...
Lucknow Bareilly R. K. R.) . . . . .	28	96,337	...	96,337	1,03,35,829	...
Madras and Southern Mahratta . . . . .	29	1,57,00,061	—13,82,270	1,43,17,791	12,87,28,755	11,52,59,100
Dhone Karnool . . . . .	30	...	...	...	10,18,742	...
South Indian . . . . .	31	1,04,47,715	...	1,04,47,715	5,49,00,535	4,63,35,691
Coonoor Ootacamund . . . . .	32	4,35,320	...	4,35,320	47,42,664	...
Tinnevely Quilon (British Section) . . . . .	33	—369	...	—369	43,67,521	...
" " (Indian State Section) . . . . .	34	8,426	...	8,426	1,18,69,572	...
Tirhoot (B. and N. W.) . . . . .	35	10,75,428	...	10,75,428	8,02,16,657	...
Abandoned projects etc. . . . .	36	...	...	...	27,62,731	...
State Railway Stores . . . . .	37	1,60,01,158	...	1,60,01,158	7,95,839	...
Expenditure in England for stores purchased and remaining un-appropriated . . . . .	38	—10,97,976	...	—10,97,976	40,78,795	...
Readjustment of Capital outlay in England of Railway Companies at the average rate . . . . .	39	1,98,90,229	...	1,98,90,229	—32,27,885	6,15,864
<b>Total (Imperial)</b> . . . . .		<b>25,88,28,070</b>	<b>—1,64,12,400</b>	<b>24,24,15,670</b>	<b>3,08,25,79,241</b>	<b>75,73,51,235</b>
<b>Provincial.</b>						
Jorhat . . . . .	40	21,701	...	21,701	...	...
United Provinces—Distillery Siding . . . . .	41	—4,830	...	—4,830	...	...
Burma (Moulmein—Ye Alon Sangbyin, Pyin-mana Taungdwingyi) . . . . .	42	19,51,576	...	19,51,576	...	...
<b>Total (Provincial)</b> . . . . .		<b>19,68,447</b>	<b>...</b>	<b>19,68,447</b>	<b>...</b>	<b>...</b>
<b>GRAND TOTAL</b> . . . . .		<b>26,07,96,517</b>	<b>—1,64,12,400</b>	<b>24,43,84,117</b>	<b>3,08,25,79,241</b>	<b>75,73,51,235</b>

## ABSTRACT.

	Rs
Direct Government outlay	26,46,05,125
From capital contributed by Companies or Indian States, vide Account No. 74-A	—57,16,214
Total not charged to Revenue as provided for in the Railway programme	25,88,89,911
Add—Expenditure charged to Famine Relief and Insurance—	
Dharampuri Hossur (S. I. R.) (Account No. 48)	—60,841
" " provided from Provincial Revenues (Account No. 64)	19,58,447
<b>TOTAL</b>	<b>26,07,96,517</b>

(a) Includes Rs. 2,92,49,993 on account of adjustment of exchange.

on the construction and purchase of RAILWAYS during and to end of the year 1920-21.

TO END OF THE YEAR.

REVENUE AS NOW RAILWAY PROGRAMME.		Expenditure charged to Famine Relief and Insurance. Account No. 48	Expenditure provided from Imperial and Provincial Revenues. Accounts Nos. 50 and 64.	Total Construction Expenditure Columns 7 + 8 + 9.	Liabilities involved in the purchase of Railways Account No. 74B. Column 12. Sterling converted into Rupees at £1 = ₹10.	Redemption of liabilities in Column 11. Account 74-B. Columns 7 + 10. Sterling converted into Rupees at £1 = ₹10.	Grand Total. Columns 10 and 11 Minus 12.
No. of Item.	TOTAL.						
	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	9,89,909	...	...	9,89,909	...	...	9,89,909
2	3,34,058	...	...	3,34,058	...	...	3,34,058
3	84,67,57,829	24,29,950	9,72,507	34,96,60,286	4,92,01,450	83,01,090	89,05,60,646
4	78,931,826	...	4,58,28,023	83,37,59,849	14,00,95,290	3,90,80,480	93,47,74,659
5	3,12,49,986	...	...	3,12,49,986	...	...	3,12,49,986
6	9,23,248	...	...	9,23,248	...	...	9,23,248
7	35,38,479	...	...	35,38,479	...	...	35,38,479
8	20,14,338	...	...	20,31,338	...	...	20,34,338
9	27,60,741	...	23,00,378	50,61,121	...	...	50,61,121
10	12,78,713	...	...	12,78,713	...	...	12,78,713
11	13,51,56,771	...	...	13,54,56,771	10,33,60,490	...	23,88,17,261
12	56,71,534	...	...	17,41,30,999	...	...	17,41,30,999
13	16,81,56,465	...	...	45,99,72,901	...	...	48,99,72,904
14	45,90,43,474	3,09,29,430	...	13,01,807	...	...	13,01,807
15	13,01,807	...	...	35,32,35,629	14,48,04,480	...	49,80,40,089
16	34,09,40,526	1,22,45,033	...	5,73,767	...	...	5,73,767
17	5,73,767	...	...	18,18,15,652	...	...	18,18,15,652
18	18,18,15,652	...	...	2,20,56,703	...	...	2,20,56,703
19	2,20,56,703	...	...	1,63,17,450	...	...	1,63,17,450
20	1,63,17,450	...	...	48,05,76,463	87,61,10,740	9,35,36,890	76,31,59,313
21	48,05,76,463	...	...	35,44,41,608	47,51,06,680	8,96,35,020	73,99,13,268
22	35,44,41,608	...	...	1,50,35,845	...	...	1,50,35,845
23	1,50,35,845	...	...	49,50,604	...	...	49,50,604
24	49,50,604	...	...	44,10,784	...	...	44,10,784
25	31,01,214	...	13,10,570	81,59,740	...	...	81,59,740
26	81,59,740	...	...	46,17,926	...	...	46,17,926
27	27,74,644	...	18,43,282	1,39,19,285	...	...	1,39,19,285
28	1,39,19,285	...	35,83,456	27,03,02,211	14,96,43,580	1,45,47,540	40,53,98,251
29	24,39,87,855	2,43,02,114	20,12,242	10,18,342	...	...	10,18,342
30	10,18,342	...	...	10,97,50,200	5,69,25,570	...	16,66,75,770
31	10,97,50,200	64,53,974	...	47,42,664	...	...	47,42,664
32	47,42,664	...	...	43,67,521	...	...	43,67,521
33	43,67,521	...	...	1,18,69,572	...	...	1,18,69,572
34	1,18,69,572	...	...	8,20,77,267	...	...	8,20,77,267
35	8,20,77,267	18,60,610	...	32,86,316	...	...	32,86,316
36	27,62,731	4,39,086	84,499	7,95,839	...	...	7,95,839
37	7,95,839	...	...	40,78,795	...	...	40,78,795
38	40,78,795	...	...	—26,12,021	...	...	—26,12,021
39	—26,12,021	...	...	8,83,99,30,476	7,86,60,197	6,09,34,957	3,97,95,25,630
	8,83,99,30,476	7,86,60,197	6,09,34,957	3,97,95,25,630	1,49,42,48,260	24,51,01,020	5,22,96,72,870
40	...	...	11,41,094	11,41,094	...	...	11,41,094
41	...	...	1,72,931	1,72,931	...	...	1,72,931
42	...	...	19,51,576	19,51,576	...	...	19,51,576
	...	...	32,65,601	32,65,601	...	...	32,65,601
	3,83,99,30,476	7,86,60,197	6,42,00,558	(b) 3,98,27,91,231	1,49,42,48,260	24,51,01,020	5,23,19,33,471

(b) The figure is made up as follows :—

	Rs.	Rs.
Outlay to end of 31st March 1920 from Accounts No. 74 of Finance and Revenue Accounts for 1919-20		3,33,86,84,647
Outlay on A. B. B. N., Burma, R. and K., M. and S. M. and S. B. Railways from account No. 79 of Finance and Revenue Accounts for 1919-20, excluding Rs. 70,356 equivalent of £4,711 being the capital stock taken over by the Secretary of State (Sterling converted into Rupees at contract rates of exchange)	39,04,61,912	
Deduct—Adjustment effected to state the overdraft and advances of the B. N. Railway to end of 31st December 1910 at contract rates of exchange transferred from Account No. 79 to 74 in 1915-16	55,20,000	38,49,41,912
		3,72,36,23,559
Add—Re-adjustment due to application of average rate to the past outlay and to transfer of Rs. 16,09,016 to Account No. 74A on account of exchange adjusted as capital outlay during 1919-20 in respect of debentures discharged of Companies' Railways		—16,31,845
Total		3,72,19,94,714
Outlay during the year 1920-21		26,07,96,517
GRAND TOTAL		3,98,27,91,231



## ACCOUNT No. 7-B.

*Statement of the liability involved in the Purchase by the State of the Capital of the old Guaranteed Railway Companies.*

This account sets forth statistically in detail the manner in which the purchase of each railway was effected the methods actually employed varying in the case of individual railways. The main methods of purchase were:—

- (a) By the issue of India stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture stocks as State liability.
- (b) By the issue of New Companies' stock in part exchange for old Companies' capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' stock in exchange for portion of the Terminable Annuities exchanged for Share Capital under (c).

2. As explained in the notes to Account No. 74 the amounts of capital redeemed by the operation of the Annuity and Sinking Funds (columns 7 and 10), representing true cancellation of debt, are excluded from the total in arriving at the existing liability of Government for purposes of the Capital at Charge.

**No. 74B.—STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the CAPITAL of the OLD GUARANTEED RAILWAY COMPANIES.**

Class and name of Railway.	India Stock, etc., issued in exchange for Share Capital.	Debentures and Debenture Stock taken over from the Companies as State Liability.	New Company's Stock issued in Exchange for old Company's Capital.	TERMINABLE ANNUITIES.				INDIA STOCK ISSUED IN EXCHANGE FOR ANNUITIES AND PORTION OF DEBENTURE STOCK.				New Company's Stock issued in exchange for portion of Annuities.	Total initial liabilities (columns 2, 3, 4, 5, 8 and 11).	Total undischarged liability (column 12, minus columns 7 and 10).
				Initial amount undergoing redemption.	Amount redeemed by Annuities.		Amount undergoing redemption.	Amount redeemed by Sinking Funds.						
					During 1920-21.	To end of 1920-21.		During 1920-21.	To end of 1920-21.					
1	2	3	4	5	6	7	8	9	10	11	12	13		
<i>State Railways Worked by the State.</i>														
Eastern Bengal Railway (including Bengal Central Railway)	£ 500,514	£ 961,016	...	£ 2,849,847	£ 27,874	£ 559,749	£ 608,768	£ 21,272	£ 270,360	...	£ 4,920,145	(a) 4,090,086		
North-Western Railway (old Sindh Punjab and Delhi Railway)	...	...	...	£ 9,097,908	£ 85,544	£ 1,689,917	£ 4,911,621	£ 194,403	£ 2,218,131	...	£ 14,009,529	(b) 10,101,481		
Oudh and Rohilkhand Railway	5,036,049	5,300,000	...	...	...	...	...	...	...	...	£ 10,336,049	(c) 10,336,049		
<i>State Railways Worked by Companies.</i>														
Bombay, Baroda and Central India Railway	10,089,146	2,391,300	2,000,000	...	...	...	...	...	...	...	£ 14,480,446	(d) 14,480,446		
East Indian Railway	...	4,385,050	...	£ 25,467,634	£ 279,870	£ 5,519,698	£ 7,657,790	£ 322,856	£ 3,803,991	...	£ 97,511,074	(e) 28,157,385		
Great Indian Peninsula Railway (including Indian Midland Railway)	2,250,000	9,576,450	825,000	£ 33,109,218	£ 569,189	£ 8,963,502	...	...	...	1,750,000	£ 47,510,698	(f) 38,547,168		
Madras and Southern Mahratta Railway (old Madras Railway)	...	2,144,860	...	£ 11,319,558	£ 138,227	£ 1,454,754	...	...	...	1,600,000	£ 14,964,358	(g) 13,509,604		

## South Indian Railway.

3,197,557	1,495,000	1,000,000	...	...	...	...	...	...	...	...	...	...

## Eastern Bengal Railway.

(a) India 3 per cent. Stock issued in exchange for Bengal Central Railway Company's share capital	500,000
Payment of compensation to Secretary and clerks	514
Debentures and Debenture Stock taken over as State Liability	811,016
Debentures discharged in anticipation of purchase	150,000
India 3½ per cent. Stock issued in exchange for portion of Debenture Stock (£208,000), India 3 per cent. Stock issued in exchange for portion of 4 per cent. Debenture Stock (£2708)	338,408
Terminable Annuities (£2,839,847)	2,290,098
Total	4,090,036

## North-Western Railway.

(b) Terminable Annuities (£29,097,998)	7,407,991
India 3½ per cent. Stock issued in exchange for Annuity (£4,911,621)	2,693,460
Total	10,101,451

## Oudh and Rohilkhand Railway.

(c) Purchase of the property of the Company	5,036,019
Amount of Debentures and Debenture Stock taken over as State Liability	3,415,000
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	1,835,000
Total	10,336,049

## Bombay, Baroda and Central India Railway.

(d) India 8½ per cent. Stock issued in part exchange for old Company's share capital	10,089,146
Amount of Debentures taken over as State Liability	2,391,800
New Company's Stock issued in part exchange for old Company's capital	2,000,000
Total	14,480,416

## East Indian Railway.

(e) Debentures and Debenture Stock taken over as State Liability	4,885,650
Terminable Annuities (£23,467,634)	19,917,936
India 4 per cent. Stock (now 3½ per cent. Stock) issued in exchange for portion of Annuity (£5,115,929), India 4 per cent. (now 3½ per cent.) Rupee Loan issued in exchange for portion of Annuity (£1,007,750 = £10,675), India 3½ per cent. Stock issued in exchange for portion of Annuity and 4½ per cent. Debenture Stock (£22,253,369), India 3 per cent. Stock issued in exchange for portion of Annuity and 4½ per cent. Debenture Stock (£2247,810)	3,863,769
Total	28,157,355

## Great Indian Peninsula Railway.

(f) Share Capital of the Indian Midland Railway Company discharged by the Secretary of State on purchase	2,250,000
Amount of Debentures and Debenture Stock of the Great Indian Peninsula Railway Company taken over as State Liability	5,922,350
Amount of Debentures of the Indian Midland Railway Company taken over as State Liability	3,051,100
New Company's Stock issued in exchange for old Company's (Indian Midland Railway) Capital	833,000
New Company's Stock issued in exchange for Annuity	1,750,000
Terminable Annuities (£33,109,218)	24,145,716
Total	38,517,166

## Madras and Southern Mahratta Railway.

(g) Amount of Debentures taken over as State Liability	2,144,800
New Companies Stock issued in exchange for Annuities	1,500,100
Terminable Annuities (£11,319,558)	9,861,804
Total	13,509,664

## South Indian Railway.

(h) Purchase of the property of the Company less Capital deposited by new Company	3,197,537
Amount of Debentures and Debenture Stock taken over as State Liability	1,495,000
New Company's Stock issued in exchange for old Company's capital	1,000,000
Total	5,692,537

## No. 75—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION WORKS. [Old account No. 75.]

Years	Expenditure not charged to Revenue as now provided for in the Irrigation Programme.	Expenditure charged to Finance, Relief and Insurance.	Expenditure provided for in Irrigation Revenue.	TOTAL.
1	Rs.	Rs.	Rs.	Rs.
Period to 1876-77	8,71,92,425	...	5,32,84,275	11,07,89,400
1876-77	94,415	...	8,45,605	1,02,39,230
1877-78	80,12,270	...	1,90,920	8,42,190
1878-79	79,01,255	...	1,91,550	84,55,785
1879-80	69,41,295	...	7,01,875	60,82,170
1880-81	61,07,700	...	5,43,495	69,44,195
1881-82	60,54,280	13,54,485	9,435	70,82,000
1882-83	2,72,85,495	26,84,435	22,865	2,99,12,245
1883-84	72,72,76	28,32,225	2,935	1,01,77,15
1884-85	70,01,59	25,04,55	...	95,35,50
1885-86	60,25,300	18,80,070	1,56,795	70,50,25
1886-87	51,73,785	10,74,710	25,095	65,77,70
1887-88	53,40,190	9,10,050	27,945	62,68,185
1888-89	45,98,895	7,05,380	89,910	53,94,165
1889-90	37,93,15	7,14,770	85,185	45,89,70
1890-91	41,38,505	7,43,900	2,00,340	51,88,55
1891-92	72,90,45	7,79,410	2,54,20	83,30,475
1892-93	53,09,000	6,07,945	1,05,105	60,23,040
1893-94	68,16,840	5,62,505	2,33,550	70,13,895
1894-95	69,41,455	4,21,100	2,16,630	65,89,185
1895-96	69,99,75	3,83,175	1,96,335	75,79,185
1896-97	74,04,180	4,08,300	85,395	79,84,75
1897-98	69,24,315	3,75,165	1,27,140	74,26,620
1898-99	65,35,185	1,16,685	1,44,520	67,96,690
1899-1900	82,09,400	3,58,950	2,25,845	95,01,145
1900-1901	88,57,245	4,66,710	63,105	93,87,060
1901-1902	82,13,250	10,60,380	9,21,900	1,01,94,600
1902-1903	84,02,805	14,21,130	9,90,075	1,08,80,070
1903-1904	70,84,470	21,66,690	4,19,775	1,02,01,935
1904-1905	54,17,580	32,25,180	7,72,045	91,14,855
1905-1906	83,42,910	44,44,595	2,44,575	1,30,36,080
1906-1907	1,19,64,405	53,46,800	58,06,275	2,31,17,580
1907-1908	1,26,85,880	62,50,600	5,20,005	1,94,70,485
1908-1909	1,47,52,335	60,46,450	11,40,795	2,19,38,580
1909-1910	1,57,85,250	64,93,320	1,76,475	2,24,55,045
1910-1911	1,80,64,320	53,94,900	3,96,585	2,38,49,805
1911-1912	2,39,47,965	57,51,975	1,57,590	2,84,57,530
1912-1913	2,11,24,935	63,97,515	6,79,865	2,82,01,815
1913-1914	1,92,33,930	73,71,360	14,82,980	2,80,88,260
1914-1915	1,08,47,700	75,19,665	10,37,970	2,54,05,335
1915-1916	1,21,94,295	75,02,895	3,91,155	2,00,88,345
1916-1917	76,81,245	50,04,015	79,229	1,27,64,489
1917-1918	55,94,877	51,66,725	7,97,445	99,64,157
1918-1919	35,51,166	45,34,200	1,75,095	82,60,761
1919-1920	24,64,507	53,54,162	(a) 2,01,596	80,20,265
1920-1921	66,83,195	59,70,714	54,413	1,27,08,322
TOTAL	50,27,41,605	12,28,58,556	7,40,66,013	69,91,66,234

(a) Includes Rs. 51,011 formerly charged to "43 Minor Works and Navigation" now brought on.

## Distribution of Capital Expenditure on Irrigation Works not charged to Revenue by Provinces, during 1920-21.

IRRIGATION.	India General.	North West Frontier.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA	...	3,53,312	7,60,050	39,599	16,45,072	18,61,787	6,01,515	1,16,561	—10	9,88,908	...	63,06,794
Add—Adjustment for exchange.	...	88	...	2	1,41,025	689	22,599	204	...	1,431	...	1,66,038
TOTAL { INDIA	...	3,53,400	7,60,050	39,601	17,86,097	18,62,476	6,24,114	1,16,765	—10	9,90,339	...	65,32,832
{ ENGLAND	...	516	...	10	...	61	1,39,641	1,262	...	8,840	...	1,50,363
TOTAL	...	3,53,946	7,60,050	39,611	17,86,097	18,62,537	7,63,755	1,18,027	—10	9,99,179	...	66,83,196

**No. 76.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF MAJOR IRRIGATION WORKS during, and to end, of the YEAR 1920-21.**

		EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCES AND CANALS.</b>													
<b>MAJOR IRRIGATION WORKS.</b>													
<b>Imperial.</b>													
<b>N.-W. Frontier.</b>													
Pabapur Canal	...	...	...	...	...	...	...	...	7,83,700	1,09,325	12,329	...	9,05,444
Lower Swat River Canal	...	...	...	...	...	...	...	...	31,74,260	7,83,082	1,13,445	73,410	41,49,197
Upper " "	...	...	...	...	...	...	...	...	1,64,19,469	35,00,681	7,27,631	2,46,958	21,04,439
Kabul River Canal	...	...	...	...	...	...	...	...	10,82,496	1,40,416	16,694	...	12,30,606
<b>TOTAL</b>		3,85,181	1,33,708	—14,940	—1,50,003	3,53,946	...	3,53,946	2,18,00,015	45,38,504	3,70,089	3,20,368	2,73,88,980
<b>Deduct—Outlay charged against Revenue</b>													
(Account No. 63A)	...	...	...	...	...	...	...	...	18,85,212	4,00,327	63,168	...	23,48,707
(Account No. 48A)	...	...	...	...	...	...	...	...	21,17,589	4,88,868	63,309	...	26,69,766
		3,85,181	1,33,708	—14,940	—1,50,003	3,53,946	...	3,53,946	...	...	...	...	2,37,05,3
<b>Madras.</b>													
Divi Pumping Project	...	10,307	6,341	—59	...	16,589	...	16,589	10,83,017	21,110	6,73,854	...	19,73,403
Godavari Delta System	...	1,25,817	62,120	2,806	...	1,90,803	...	1,90,803	1,02,65,218	21,72,770	9,32,579	...	1,38,00,567
Kistna Delta System	...	68,464	35,917	—331	...	94,104	...	94,104	1,21,61,774	27,47,878	7,00,691	...	1,56,14,923
Penner River Canals System	...	4,52	860	...	...	6,408	...	6,408	46,20,501	9,51,017	1,44,245	...	57,22,763
Cauvery Delta System	...	72,242	30,179	334	...	1,03,755	...	1,03,755	3,05,248	7,34,889	9,017	...	43,55,551
Sivakantam Ancient System	...	697	348	2	...	1,045	...	1,045	13,15,916	3,21,176	10,676	...	16,56,768
Kurnool Cuddapah Canal	...	27,410	18,579	246	...	46,235	...	46,235	2,31,68,000	3,61,041	2,803	...	2,35,26,34
Barar Tank Project	...	...	...	...	...	...	...	...	3,85,765	70,701	6,931	...	4,19,397
Toludur Project	...	2,10,314	87,860	972	...	2,99,146	...	2,99,146	11,14,861	3,03,373	3,00,915	...	17,54,132
Periyar Project	...	1,305	649	5	...	1,959	...	1,959	79,11,981	1,54,97	7,6,851	...	1,03,29,729
Nagavalli River Project	...	1,086	511	24	...	1,621	...	1,621	13,14,816	2,60,442	92,861	...	16,57,713
Cheyar Ancient System	...	20,171	8,427	93	...	28,691	...	28,691	3,49,212	87,827	101	...	4,57,140
Poinoy "	...	1,020	418	47	...	1,485	...	1,485	2,7,514	53,783	1,58	...	2,7,480
Lower Coleroon "	...	...	...	...	...	...	...	...	16,44,115	3,09,063	14,079	...	18,71,557
Shattatope "	...	...	...	...	...	...	...	...	8,10,408	1,01,721	115	...	9,15,245
Tirukkottayur "	...	...	...	...	...	...	...	...	3,01,870	64,889	...	...	3,66,759
<b>TOTAL</b>		5,42,445	1,51,109	4,940	...	6,98,494	...	6,98,494	...	1,07,65,085	37,43,395	...	8,42,67,131
<b>Deduct—Outlay charged against Revenue</b>													
(Account No. 63A)	...	24,483	16,268	260	...	41,011	...	41,011	34,60,425	8,10,511	17,124	...	42,88,063
Do. do. 33 Famine Relief	...	...	...	...	...	...	...	...	37,422	...	...	...	37,422
Do. do. Account No. 48A	...	...	...	...	...	...	...	...	4,420	...	...	...	4,420
Carried forward	...	5,17,962	2,39,76	3,901	...	7,61,82	...	7,61,82	6,65,43,249	99,47,571	87,2,271	...	8,02,22,091
Outlay on Construction	...	9,27,544	3,80,737	—10,631	—1,50,003	11,56,630	...	11,56,630	9,17,10,531	1,52,96,589	48,13,194	3,20,368	11,19,40,982
" " not from Revenue	...	24,483	16,268	260	...	41,011	...	41,011	75,05,068	16,99,709	1,43,601	...	93,48,376
		5,42,445	1,51,109	4,940	...	6,98,494	...	6,98,494	...	...	...	...	...

N.—By Irrn. and other Capl. not charged to Revenue.

(a) Imperial.

(b) Lower Swat River Canal.

(c) Karnool Canal.

(d) Shattatope.

(e) Shattatope.



No. 76.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end, of the YEAR 1920-21—*contd.*

PROVINCE AND CANALS.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR IRRIGATION WORKS—<i>contd.</i></b>														
Imperial.														
Brought forward { Outlay on Construction	9,27,586	3,89,737	—10,681	—1,50,003	11,56,639	1,632	11,55,007	9,17,10,531	1,52,96,589	46,13,494	3,20,368	11,19,40,982	3,51,592	11,15,86,390
" " met from Revenue	24,483	16,268	260	...	41,011	...	41,011	75,05,068	16,99,709	143,601	...	93,48,373	13,395	93,34,983
<b>Bombay.</b>														
Desert Canal	...	...	...	...	...	...	...	21,44,135	4,85,774	25,429	...	26,55,338	...	26,55,301
Begari Canal	—4,629	—761	—47	...	—5,137	...	—5,437	20,31,087	3,5,428	5,381	...	23,94,896	...	23,94,877
Eastern Nara Works	18,248	6,050	171	...	24,469	...	24,469	5,77,713	14,2,163	74,458	...	71,05,335	...	71,05,169
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,21,186	13,189	...	12,42,432	...	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,329	68,641	19,477	...	3,52,647	...	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	...	9,71,741
Krishna Canal	...	...	...	...	...	...	...	7,35,196	1,56,273	2,568	...	8,92,977	...	8,92,977
Lower Panjira River Works	...	...	...	...	...	...	...	3,07,303	74,888	3,228	...	4,45,419	...	4,45,382
Elmrak Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	...	12,28,117
Matha Canal	4,250	1,229	158	...	5,637	...	5,637	50,96,724	10,12,914	1,18,140	—1,136	62,56,968	...	62,44,640
Unharwah Canal	...	...	...	...	...	...	...	6,31,921	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	—102	—34	—1	...	—137	...	—137	70,75,254	1,1,894	1,82,113	4,606	87,80,867	...	87,79,886
Dad Canal	—2,176	—722	—20	...	—2,918	...	—2,918	21,70,568	3,7,247	1,218	...	25,61,753	...	25,61,719
Nasrat Canal	—726	—240	—7	...	—973	...	—973	15,43,480	2,52,613	6,852	...	18,04,991	...	18,04,883
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	11,27,521	2,43,877	9,600	...	13,80,898	...	13,80,892
Seharwah Canal	9,981	1,641	102	...	11,724	...	11,724	21,925	4,030	393	...	29,348	...	29,343
Sukkur Burrage	2,066	3,021	7,796	...	12,883	...	12,883	1,782	3,021	7,796	...	12,599	...	12,599
<b>TOTAL</b>	26,912	10,184	8,152	...	45,248	...	45,248	3,16,00,640	67,63,735	5,22,995	3,470	3,88,90,840	16,780	3,88,74,060
<b>Deduct—Outlay charged against Revenue (Account No. 63A)</b>	4,250	1,229	158	...	5,637	...	5,637	17,10,011	4,75,377	29,114	—1,136	22,13,396	490	22,12,906
<b>TOTAL</b>	22,662	8,955	7,994	...	39,611	...	39,611	2,98,90,399	62,88,358	4,93,881	4,506	3,66,77,444	16,290	3,66,61,154
<b>Bengal.</b>														
Midnapur Canal	202	32	10	...	244	...	244	54,95,490	19,33,25	9,18,416	...	83,45,260	...	83,11,129
Tidal Canal	...	...	...	...	...	...	...	18,2,103	5,83,411	1,42,304	...	25,51,818	...	25,50,805
Grand Trunk Canal	7,13,653	43,900	11,238	10,17,406	17,86,097	...	17,86,097	7,13,653	43,900	11,238	10,17,406	17,86,097	...	17,86,097
<b>TOTAL</b>	7,13,855	43,832	11,248	10,17,406	17,86,341	...	17,86,341	80,35,446	25,69,986	10,72,387	10,1,406	1,26,86,175	38,144	1,26,48,091
<b>Deduct—Outlay charged against Revenue (Account No. 63A)</b>	202	32	10	...	244	...	244	6,87,657	1,43,302	1,01,027	...	8,32,286	5,671	8,26,615
	7,13,653	43,800	11,238	10,17,406	17,86,097	...	17,86,097	74,47,489	24,17,631	9,71,360	10,17,406	1,18,63,889	32,473	1,18,21,416

United Provinces of Agra and Oudh.									
Ganges Canal	-1,33,256	-90,815	-36,334	-17,615	-2,73,100	7,751	-2,95,851	3,09,23,146	53,91,467
Lower Ganges Canal	22,232	15,711	135	-3,461	34,017	2,991	-1,19,216	3,09,23,146	62,51,071
Agra Canal	6,573	2,698	123	-2,378	4,916	15	4,901	90,67,779	19,99,420
Eastern Jumna Canal	9,307	4,513	208	8,469	22,497	594	21,403	4,51,119	8,17,232
Dun Chapals	42,002	20,343	938	-331	63,977	...	62,477	12,19,547	216,148
Bijnor Canals	68,655	35,039	4,622	...	1,08,216	...	1,08,216	3,71,033	89,365
Gonai Canal	9,111	5,045	113	...	14,969	...	1,08,216	6,71,875	1,21,781
Sarda Kichhi Feeder Canal	14,01,508	2,97,652	1,16,331	80,338	19,03,329	30	19,03,779	14,07,938	3,62,477
<b>Total</b>	<b>14,24,062</b>	<b>2,90,531</b>	<b>85,986</b>	<b>72,992</b>	<b>18,73,621</b>	<b>11,084</b>	<b>18,02,537</b>	<b>7,55,10,203</b>	<b>1,52,32,765</b>
<b>Deduct—Outlay charged against Revenue (Account No. 63A)</b>									
	...	...	...	...	...	...	...	11,58,025	1,89,922
	14,24,062	2,90,531	85,986	72,992	18,73,621	11,084	18,02,537	7,73,38,178	1,50,62,849
<b>Punjab.</b>									
<b>Western Jumna Canal, including Sirsa Branch</b>									
Upper Bari Doab Canal	56,979	18,489	3,062	28,154	1,06,684	...	1,06,684	1,32,35,036	33,97,732
Lower Bari Doab Canal	9,035	3,611	21,416	1,79,730	2,13,822	...	2,13,822	1,69,13,761	34,81,399
Sirhind Canal	-60,374	-24,461	-2,301	-2,182	-1,02,624	32,680	-1,35,304	3,73,688	19,53,224
Upper Chenab Canal	36,889	15,311	4,13	10,204	65,907	...	62,907	40,22,160	21,01,045
Lower Chenab Canal	-80,178	-31,778	-3,127	-27,263	-1,41,972	37,346	-1,79,318	4,10,274	21,86,402
Upper Sutlej Inundation Canal	2,63,345	1,07,420	5,255	2,650	3,68,700	...	3,68,700	2,42,63,237	50,02,121
Sichnai Canal	3,811	1,525	142	7,119	12,615	...	1,615	13,84,916	2,90,735
Lower Jhelum Canal	1,189	525	16	-1,296	233	...	2,04,394	2,04,394	38,154
Upper Jhelum " "	2,15,399	1,01,135	6,411	8,463	3,31,408	...	3,31,408	1,33,33,618	27,2,553
Indus Inundation Canal	47,363	23,411	886	-3,417	69,043	77,947	-14,804	3,45,975	50,4,41
<b>Total</b>	<b>4,74,458</b>	<b>2,11,413</b>	<b>32,089</b>	<b>1,93,611</b>	<b>9,11,631</b>	<b>1,47,873</b>	<b>7,63,758</b>	<b>17,10,43,914</b>	<b>3,28,43,376</b>
<b>Deduct—Outlay charged against Revenue (Account No. 63A)</b>									
	...	...	...	...	...	...	...	15,34,505	3,62,147
	4,74,458	2,11,413	32,089	1,93,611	9,11,631	1,47,873	7,63,758	16,95,09,439	3,21,81,29
<b>Burma.</b>									
Mandalay Canal Project	-61	-21	-4	...	-86	...	-86	46,79,474	8,48,381
Shwabo Canal Project	18,161	6,161	1,205	...	25,517	...	25,517	4,40,248	9,09,961
Mon Canal Project	2,11,187	32,846	26,389	...	2,70,422	...	2,70,422	4,63,111	9,99,393
Yeu Canal Project	1,3,810	43,689	3,523	14,776	1,94,678	1,973	1,96,705	37,12,069	9,72,748
Twante Canal Project	-408,901	19,068	16,312	...	-3,74,531	...	-2,74,531	45,99,115	8,08,943
<b>Total</b>	<b>-47,814</b>	<b>1,01,613</b>	<b>51,425</b>	<b>14,776</b>	<b>1,20,000</b>	<b>1,973</b>	<b>1,18,027</b>	<b>2,24,44,137</b>	<b>40,99,069</b>
<b>Deduct—Outlay charged against Revenue (Account No. 63A)</b>									
	...	...	...	...	...	...	...	2,79,124	1,05,398
	-47,814	1,01,613	51,425	14,776	1,20,000	1,973	1,18,027	2,21,65,023	39,94,271
<b>Carried forward { Outlay on Construction " met from Revenue</b>									
	35,19,059	10,47,360	1,78,314	11,48,842	58,03,480	1,02,502	57,3,118	40,33,80,111	7,64,17,100
	25,935	17,529	428	...	46,892	...	46,892	1,27,74,720	29,75,855
<b>(a) Imperial : Rs. 33,713</b>									
<b>Provincial : 3,56,714</b>									
<b>13,55,059</b>									

N. Ry. Irrn. and other Capl. not charged to Revenue.

No. 76A.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF MAJOR IRRIGATION WORKS during, and to end of the year 1920-21—concluded.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR IRRIGATION WORKS—contd.</b>														
Imperial.														
Brought forward { Outlay on Construction	35,19,059	10,47,360	1,78,219	11,48,842	58,93,480	1,62,562	57,30,918	40,93,809	7,68,17,070	2,36,58,239	87,84,711	51,06,40,931	42,75,499	50,63,65,432
" " met from Revenue	28,935	17,529	428	...	46,892	...	46,892	1,27,74,720	29,75,835	3,43,461	-1,135	1,60,92,900	81,505	1,60,09,395
Bihar and Orissa.														
Orissa Project.	5,507	1,792	272	...	7,511	...	7,511	1,96,97,248	48,03,540	20,71,101	...	2,65,74,892	1,01,661	2,64,73,231
Sone Project.	...	...	...	...	...	...	...	1,90,28,083	52,58,081	21,57,981	...	2,61,45,345	4,80,959	2,59,64,386
TOTAL	5,507	1,732	272	...	7,511	...	7,511	3,87,25,931	1,00,62,221	42,82,085	...	5,50,20,237	5,82,650	5,24,37,617
Deduct—Outlay charged against Revenue (Account No. 63A)	5,517	1,732	272	...	7,521	...	7,521	9,84,993	12,15,009	8,794	...	12,08,796	236	12,08,560
	-10	...	...	...	-10	...	-10	3,77,40,929	98,47,212	49,23,291	...	5,18,11,441	5,82,384	5,12,29,057
<b>Central Provinces.</b>														
Wainganga Canal.	1,33,026	65,390	3,012	-805	2,00,622	...	2,00,622	35,38,188	8,53,725	53,190	5,869	44,50,973	1,054	44,19,919
Mahanadi Canal.	5,81,473	1,84,917	81,835	-52,856	7,95,369	2,330	7,93,369	70,61,908	16,20,387	4,98,928	-45,813	97,38,310	8,718	97,29,591
Asola Mendha Tank.	3,930	2,145	63	...	6,233	...	6,238	13,87,604	2,92,370	23,144	...	17,03,118	9,995	16,93,123
TOTAL	7,17,529	2,52,461	84,910	-53,391	10,01,509	2,330	9,99,179	1,25,90,709	27,66,383	5,75,262	-39,914	1,58,82,101	19,757	1,58,72,344
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	5,51,277	1,25,767	13,202	...	6,93,246	263	(a) 6,92,983
	7,17,529	2,52,461	84,910	-53,391	10,01,509	2,330	9,99,179	1,20,36,433	26,40,616	5,62,050	-39,914	1,51,99,155	19,491	1,51,79,661
<b>TOTAL OUTLAY ON CONSTRUCTION</b>	42,42,065	13,01,553	2,83,101	10,95,451	69,22,500	1,64,892	67,57,608	45,44,97,542	8,96,15,874	2,84,05,386	87,44,757	57,35,53,589	18,77,578	57,16,75,693
Deduct—Total charged against Revenue	34,152	19,261	700	...	54,113	...	54,113	1,43,13,990	33,46,631	3,65,157	-1,136	1,79,94,942	85,004	1,79,09,938
	42,07,613	12,82,292	2,82,701	10,95,451	68,48,087	1,64,892	66,83,195	44,03,83,552	8,63,29,043	2,81,00,129	67,43,903	54,15,58,637	17,92,572	53,87,65,755
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	5,40,24,150
<b>Net—Irrigation Works—Construction (not charged to Revenue)</b>							66,83,195							50,27,41,605

(a) Asola Mendha Tank  
Wainganga Canal  
Mahanadi " "

Rs.  
5,21,937  
20,576  
68,110  
6,90,623



No. 77A.—DETAILED ACCOUNT of WORKS EXPENDITURE—(i) Building during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Government House . . . . .	—17,866	19,41,259
(ii) Secretariat . . . . .	5,17,784	34,28,917
(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroys Court . . . . .	26,091	6,04,844
(ii) Great Court . . . . .	83,963	3,85,569
(iii) Furniture and Fittings . . . . .	...	67,088
(iv) Central Vista . . . . .	78,557	3,20,718
B.—Other Government Offices . . . . .	...	...
C.—Residential Buildings . . . . .	34,41,059	81,20,159
D.—Medical Buildings . . . . .	...	...
E.—Police Buildings . . . . .	...	...
F.—Fire Station . . . . .	...	...
G.—Miscellaneous Civil Buildings . . . . .	8,560	68,409
H.—Military Buildings . . . . .	22,615	4,72,855
I.—Other Buildings . . . . .	4,306	4,816.
<b>Total Buildings</b> . . . . .	<b>41,62,072</b>	<b>1,54,14,714</b>

No. 77B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) Communications during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues . . . . .	34,250	40,762
B.—Arteries . . . . .	1,92,425	8,68,985
C.—Miscellaneous roads . . . . .	27,083	38,917
D.—Service Roads . . . . .	34,144	66,966
E.—Roads on Ridge . . . . .	...	...
F.—Dust-proof treatment . . . . .	...	11,386
G.—Through Communications . . . . .	50,939	61,466
<b>Total Communications</b> . . . . .	<b>3,36,741</b>	<b>11,21,512</b>

No. 77C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens—		
(1) Central Vista Construction . . . . .	1,81,568	2,48,772
(2) Other Parks and Gardens . . . . .	43,677	3,11,521
B.—Recreation Parks . . . . .	44,257	65,954
C.—Palings . . . . .	—14,764	63,867
D.—Road Circuses . . . . .	...	...
E.—Indrapat Reservoir . . . . .	...	...
F.—Extensions to South . . . . .	...	...
<b>Total Miscellaneous Public Improvements</b> . . . . .	<b>2,54,748</b>	<b>6,90,114</b>

No. 77D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(v) Irrigation during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year
	R	R
(i) Irrigation Water Supply . . . . .	5,44,073	6,70,106
<b>Total Irrigation</b> . . . . .	5,44,073	6,70,106

No. 77E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year
	R	R
(i) Storm water drains . . . . .	2,07,781	16,18,203
(ii) Sewerage and Sewage disposal . . . . .	3,55,341	8,59,183
(iii) Water supply . . . . .	6,43,753	7,98,057
(iv) Conservancy . . . . .	92,213	1,48,512
<b>Total Sanitation</b> . . . . .	12,99,088	34,23,955

No. 77F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (ix) Miscellaneous during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary . . . . .	22,114	91,416
B.—Preparation of site . . . . .	1,22,407	23,69,708
C.—Experiments and models . . . . .	16,861	78,742
D.—Service Roads . . . . .	3,038	5,81,146
E.—Water supply and other general services . . . . .	2,85,264	17,15,497
F.—Medical and sanitary . . . . .	16,546	93,521
G.—Miscellaneous . . . . .	2,56,899	11,60,591
<b>Total Miscellaneous</b> . . . . .	7,23,229	61,20,621

No. 77G.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during construction during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings . . . . .	1,51,889	4,04,118
(ii) Maintenance of roads . . . . .	6,099	3,51,875
(iii) Maintenance of public parks and gardens . . . . .	2,23,098	4,84,438
(iv) Maintenance of road circuits . . . . .	...	...
(v) Maintenance of irrigation water supply . . . . .	33,574	1,04,507
(vi) Maintenance of temporary water supply . . . . .	56,158	2,10,104
(vii) Maintenance expenditure in connection with conservancy and sanitation . . . . .	46,541	1,68,507
(viii) Up-keep of hospitals and dispensaries . . . . .	11,031	45,237
(ix) Renewal of coolie camps . . . . .	...	10,310
(x) Renewing hospital and dispensary for coolies . . . . .	...	3,146
(xi) Maintenance of storm water drains . . . . .	9,812	16,236
(xii) Entertainment of chowkidars and other menial establishment . . . . .	10,702	47,620
(xiii) Running expenses of electric power plant for general purposes . . . . .	38,085	2,02,769
(xiv) Running expenses of railways for general purposes . . . . .	55,511	2,75,266
(xv) Running expenses of tractors and lorries . . . . .	11,695	66,982
(xvi) Unforeseen . . . . .	40,856	1,15,333
<b>Total Maintenance during construction</b> . . . . .	7,59,051	25,06,528

N.—Ry. Irrn. and other Capl. not charged to Revenue.

## No. 78.—ACCOUNT of RECEIPTS from BOMBAY DEVELOPMENT SCHEME during the year 1921-22.

Heads of Account.	Receipts during the year 1920-21.
	₹
Town duty on raw cotton . . . . .	2,75,606
Miscellaneous receipts . . . . .	1,545
TOTAL .	2,77,151

No. 78 A.—ACCOUNT of EXPENDITURE ON BOMBAY DEVELOPMENT SCHEME during, and to end of the year 1920-21.

Heds of Account.	Expenditure during the year.	Total expenditure to end of the year.
<b>A.—WORKS AND ACQUISITION.</b>	Rs.	Rs.
<i>Bombay Schemes.</i>		
Back Bay Reclamation . . . . .	41,36,875	41,36,875
<i>Suburban Schemes.</i>		
Gilbert Hill . . . . .	2,98,877	2,98,877
Bandra-Ghodbunder Road . . . . .	1,73,108	1,73,108
Salsette main drainage . . . . .	4,162	4,162
Mogra . . . . .	270	270
Ambernath . . . . .	1,130	1,130
Water Supply, Salsette . . . . .	3,35,961	3,35,961
<b>TOTAL</b> .	<b>8,13,508</b>	<b>8,13,508</b>
<i>General.</i>		
Quarters, Offices, etc., Bombay and Salsette . . . . .	9,79,631	9,79,631
Miscellaneous Works . . . . .	37,607	37,607
<b>TOTAL</b> .	<b>10,17,238</b>	<b>10,17,238</b>
<b>TOTAL A—WORKS AND ACQUISITION</b> .	<b>59,67,621</b>	<b>59,67,621</b>
<b>B.—ESTABLISHMENT.</b>		
Establishment charges on Directorate . . . . .	78,227	78,227
Ditto Back Bay Reclamation . . . . .	59,188	59,188
Ditto Development Works other than Back Bay Reclamation.	1,08,358	1,08,358
<b>TOTAL</b> .	<b>2,45,773</b>	<b>2,45,773</b>
<b>C.—TOOLS AND PLANT</b> . . . . .	<b>2,37,360</b>	<b>2,37,360</b>
<b>E.—SUSPENSE</b> . . . . .	<b>1,698</b>	<b>1,698</b>
<b>GRAND TOTAL</b> .	<b>64,52,447</b>	<b>64,52,447</b>

N.—Ry. Irrn. and other Capl. not charged to Revenue.



## No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No of Items.	INDIA, GENERAL.											NORTH WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT WORKS, DELHI	DELHI PROVINCE	BALUCHISTAN.			VICE-REGAL ESTATES	INDIAN MUNITIONS BOARD.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Chief Engineer and Secretariat.</i>															
Director-General and Assistants . . . . .	1	2,89,330	...	...	...	...	...	...	...	2,89,330	...	2,89,330	...	...	...
Chief Engineers and Assistants . . . . .	2	7,92,979	1,10,257	...	...	...	...	...	...	9,03,236	...	9,03,236	...	...	...
Upper and Lower Subordinates . . . . .	3	...	6,889	...	...	...	...	...	...	6,889	...	6,889	...	...	...
Office Establishment . . . . .	4	5,10,867	1,72,121	...	...	...	...	...	...	6,82,988	...	6,82,988	...	...	...
Travelling allowance . . . . .	5	78,780	32,033	...	...	...	...	...	...	1,10,813	...	1,10,813	...	...	...
Office Expenses . . . . .	6	2,02,661	41,519	...	...	...	...	...	...	2,44,180	...	2,44,180	...	...	...
Presidency House-rent and other Local Allowances . . . . .	7	8,174	...	...	...	...	...	...	...	8,174	...	8,174	...	...	...
Special Officers in Permanent Works, Delhi . . . . .	8	...	1,44,775	...	...	...	...	...	...	1,44,775	...	1,44,775	...	...	...
TOTAL . . . . .	9	18,82,791	5,07,594	...	...	...	...	...	...	23,90,385	...	23,90,385	...	...	...
<i>Superintending Engineers.</i>															
Superintending Engineers and Assistants . . . . .	10	...	73,072	...	...	...	...	...	...	73,072	...	73,072	...	22,459	22,459
Upper and Lower Subordinates . . . . .	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments . . . . .	12	...	...	...	...	...	...	...	...	...	...	...	...	25,351	25,351
Travelling Allowances . . . . .	13	...	...	...	...	...	...	...	...	...	...	...	...	3,422	3,422
Office Expenses . . . . .	14	...	...	...	...	...	...	...	...	...	...	...	...	11,511	11,511
Presidency House-rent and other Local Allowances . . . . .	15	...	...	...	...	...	...	...	...	...	...	...	...	294	294
TOTAL . . . . .	16	...	73,072	...	...	...	...	...	...	73,072	...	73,072	...	63,037	63,037
TOTAL DIRECTION . . . . .	17	18,82,791	5,80,666	...	...	...	...	...	...	24,63,457	...	24,63,457	...	63,037	63,037
<i>CONSTRUCTION.</i>															
Engineer Establishment . . . . .	18	23,47,120	2,92,518	17,000	...	11,544	11,544	6,422	...	26,63,060	11,544	26,74,604	...	1,03,787	1,03,787
Upper Subordinates . . . . .	19	8,89,014	1,69,010	...	...	7,806	7,806	9,670	...	10,67,694	7,806	10,75,500	...	22,401	22,401
Lower Subordinates . . . . .	20	2,45,269	87,003	...	...	261	261	1,075	...	2,83,347	261	2,83,608	...	28,498	28,498
Petty Establishment . . . . .	21	96,513	...	...	...	10,406	10,406	1,372	...	97,885	10,406	1,08,291	...	24,860	24,860
Office Establishment including accountants . . . . .	22	13,24,747	1,47,060	...	...	8,239	8,299	9,442	6,234	14,87,483	8,299	14,95,782	...	68,447	68,447
Medical ditto . . . . .	23	...	...	...	...	...	...	...	...	...	...	...	...	6,581	6,581
Travelling Allowances . . . . .	24	5,18,724	84,832	815	...	9,783	9,783	6,059	356	6,10,786	9,783	6,20,569	...	54,569	54,569
Office Expenses . . . . .	25	3,87,909	31,133	51,163	...	4,284	4,284	3,711	227	4,74,143	4,284	4,78,427	...	66,045	66,045
Presidency House-rent and other Local Allowances . . . . .	26	1,18,717	...	...	...	3,002	3,002	1,577	661	1,20,955	3,002	1,23,957	...	19,723	19,723
TOTAL CONSTRUCTION . . . . .	27	59,28,013	7,61,556	68,978	...	55,385	55,385	39,328	7,478	68,05,353	55,385	68,60,738	...	3,94,901	3,94,901
Carried over . . . . .	28	78,10,804	13,42,222	68,978	...	55,385	55,385	39,328	7,478	92,68,810	55,385	93,24,195	...	4,57,938	4,57,938

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*contd.*

Railways.)

MADRAS.				COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD 10 PAGE 300.		
No. of Items.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,89,330	...	2,89,330
2	2,17,484	...	2,17,484	...	...	...	1,30,753	...	1,30,753	1,21,679	...	1,21,679	...	13,73,154	...	13,73,152
3	16,914	...	16,914	...	...	...	4,534	...	4,534	...	...	...	...	28,337	...	28,337
4	1,61,469	...	1,61,469	...	...	...	1,09,952	...	1,09,952	1,62,176	...	1,62,176	...	11,16,585	...	11,16,585
5	7,259	...	7,259	...	...	...	3,889	...	3,889	8,769	...	8,769	...	1,30,730	...	1,30,730
6	24,983	...	24,983	...	...	...	26,491	...	26,491	31,811	...	31,811	...	3,27,465	...	3,27,465
7	45,881	...	45,881	...	...	...	5,496	...	5,496	29,652	...	29,652	...	89,203	...	89,203
8	...	...	...	...	...	...	...	...	...	...	...	...	...	1,44,775	...	1,44,775
9	4,73,990	...	4,73,990	...	...	...	2,81,115	...	2,81,115	3,54,087	...	3,54,087	...	34,99,577	...	34,99,577
10	1,76,334	...	1,76,334	...	...	...	87,775	68,031	1,55,806	81,869	70,637	1,52,526	...	4,19,050	1,61,147	5,80,197
11	...	...	...	...	...	...	2,024	3,943	5,967	...	948	948	...	3,024	4,891	6,957
12	1,39,205	...	1,39,205	...	...	...	36,353	13,909	50,262	60,000	39,159	99,159	...	2,35,558	78,419	3,13,977
13	14,786	...	14,786	...	...	...	17,634	7,436	25,070	6,480	5,661	12,141	...	38,900	16,519	55,419
14	14,999	...	14,999	...	...	...	9,335	16,699	26,034	13,616	4,893	18,509	...	37,950	33,103	71,053
15	8,163	...	8,163	...	...	...	1,842	493	2,335	5,650	4,754	10,404	...	15,655	5,541	21,196
16	3,53,487	...	3,53,487	...	...	...	1,54,963	1,10,511	2,65,474	1,07,615	1,26,072	2,93,687	...	7,49,137	2,99,620	10,48,757
17	8,27,477	...	8,27,477	...	...	...	4,36,078	1,10,511	5,46,589	5,21,702	1,26,072	6,47,774	...	42,48,714	2,99,620	45,48,334
18	7,09,667	...	7,09,667	17,262	...	17,262	6,67,925	6,32,187	13,00,112	3,02,574	1,76,987	4,79,561	8,168	43,68,656	9,34,505	52,93,161
19	8,57,504	...	8,57,504	10,890	...	10,890	2,98,680	2,80,495	5,79,175	89,382	33,031	1,23,313	2,450	23,35,600	3,44,633	26,80,233
20	2,50,705	...	2,50,705	5,496	...	5,496	1,74,891	1,76,191	3,51,082	59,012	52,801	1,11,813	...	7,73,451	2,57,747	10,31,192
21	1,56,896	...	1,56,896	3,688	...	3,688	1,96,674	3,86,146	5,82,820	6,389	11,257	17,646	...	4,61,532	4,32,669	8,94,201
22	4,94,322	...	4,94,322	11,555	...	11,555	5,33,565	4,92,908	10,26,473	3,17,762	85,683	4,03,445	8,656	28,53,343	6,55,337	35,08,680
23	4,679	...	4,679	...	...	...	31	9,155	9,186	4,258	1,574	5,832	...	8,968	17,316	26,278
24	4,28,783	...	4,28,783	17,762	...	17,762	3,25,237	2,84,461	6,09,698	1,27,534	61,457	1,88,991	2,049	15,12,151	4,10,270	19,22,421
25	1,49,312	...	1,49,312	4,614	...	4,614	1,43,081	1,91,940	3,35,021	65,209	38,584	1,03,793	454	3,36,513	3,00,853	11,37,666
26	2,01,036	...	2,01,036	7,252	...	7,252	23,76	11,808	35,568	40,074	14,054	54,128	1,625	3,94,702	48,587	4,43,289
27	32,52,804	...	32,52,804	87,519	...	87,519	23,63,844	24,65,291	48,29,135	10,13,194	4,76,328	14,88,522	23,402	1,35,45,216	33,91,905	1,69,37,121
28	40,80,381	...	40,80,381	87,519	...	87,519	27,99,922	25,71,802	53,75,724	15,33,896	6,02,400	21,36,296	23,402	1,77,93,020	36,91,525	2,14,85,455

## No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERM. WORKS, DELHI.	DELHI PROVINCE.	Consulting Architect and Electrical Adviser to the Government of India.	BALUCHISTAN.			VICEROYAL ESTATES.	INDIAN MUNITIONS BOARD.	TOTAL.					
		Other Public Works.	Other Public Works.	Other Public Works.		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	29	78,10,804	18,42,222	68,978	...	...	55,385	55,385	89,328	7,478	92,68,810	55,385	93,24,195	...	4,57,938	4,57,938
(a) ACCOUNTS.																
Examiners, Deputies and Assistants	30	93,554	...	...	...	...	...	...	...	...	93,554	...	93,554	...	...	...
Accountants	31	71,072	...	...	...	...	...	...	...	...	71,072	...	71,072	...	...	...
Office Establishment Travelling Allowances	32	1,72,204	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204	...	...	...
	33	36,704	...	...	...	...	...	...	...	...	36,704	...	36,704	...	...	...
Office Expenses Presidency and Local Allowances	34	47,202	...	...	...	...	...	...	...	...	47,202	...	47,202	...	...	...
Presidency House-rent	35	18,345	...	...	...	...	...	...	...	...	18,345	...	18,345	...	...	...
	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	37	4,39,081	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	38	...	13,373	...	...	...	...	...	...	...	13,373	...	13,373	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	39	...	27,936	...	37,320	...	...	...	...	...	65,256	...	65,256	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	433	433	...	...	...	433	433	...	1,70,965	1,70,965
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...	...	...	19,047	19,047
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	43	4,51,745	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745	...	...	...
GOVERNOR'S ESTATES ESTABLISHMENTS	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	45	...	93,818	...	...	...	...	...	...	...	93,818	...	93,818	...	...	...
TOTAL AMOUNT AUDITED	46	87,01,630	14,77,349	68,978	37,320	...	55,818	55,818	39,328	7,478	1,03,32,033	55,818	1,03,87,001	...	6,47,950	6,47,950
Add—Charges by other Branches and Departments, etc.	47	—32,930	...	1,66,860	...	2,30,764	675	2,31,439	11,575	...	3,76,269	675	3,76,944	2,46,128	8,457	2,54,585
TOTAL	48	86,68,700	14,77,349	2,35,838	37,320	2,30,764	56,493	2,87,257	50,903	7,478	1,07,08,352	56,493	1,07,64,815	2,46,128	6,56,407	9,02,535
Deduct—Charges to other Branches and Departments, etc.	49	12,49,990	4,67,121	72,938	...	...	...	...	8,072	...	16,52,245	...	16,52,245	...	5,436	5,436
GRAND TOTAL	50	74,18,710	10,10,228	3,08,776	37,320	2,30,764	56,493	2,87,257	42,831	7,478	90,56,107	56,493	91,12,600	2,46,128	6,50,971	8,97,099

(a) Charges for accounts establishment in the Public Works Department are now shown under "18—General Administration."

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR	CARRIED FORWARD TO PAGE 302.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29	40,83,381	...	40,83,381	87,519	...	87,519	27,93,922	25,75,802	53,75,724	15,33,897	6,02,400	21,36,296	23,402	1,77,93,930	36,91,525	2,14,85,455
30	...	...	...	...	...	...	...	...	...	...	...	...	...	93,554	...	93,554
31	...	...	...	...	...	...	...	...	...	...	...	...	...	71,072	...	71,072
32	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204
33	...	...	...	...	...	...	...	...	...	...	...	...	...	36,704	...	36,704
34	...	...	...	...	...	...	...	...	...	...	...	...	...	47,202	...	47,202
35	...	...	...	...	...	...	...	...	...	...	...	...	...	18,345	...	18,345
36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081
38	1,56,457	...	1,56,457	...	...	...	95,956	...	95,956	...	...	...	...	2,65,786	...	2,65,786
39	1,08,547	...	1,08,547	...	...	...	2,44,810	...	2,44,810	83,847	...	83,847	...	5,02,460	...	5,02,460
40	...	...	...	...	...	...	32,429	1,81,319	2,13,748	...	52,774	52,774	...	32,429	4,05,491	4,37,920
41	...	...	...	...	...	...	...	...	...	...	2,60,200	2,60,200	...	...	2,79,247	2,79,247
42	...	...	...	...	...	...	...	...	...	...	3,761	3,761	...	...	3,761	3,761
43	...	...	...	...	...	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745
44	...	...	...	...	...	...	...	...	...	...	42,589	42,589	...	42,589	...	42,589
45	...	...	...	...	...	...	...	...	...	...	...	...	...	33,818	...	33,818
46	43,45,385	...	43,45,385	87,519	...	87,519	31,73,117	27,57,121	59,30,238	16,60,332	9,19,135	25,79,467	23,402	1,06,21,838	43,80,024	2,40,01,862
47	...	20,02,704	20,02,704	5,000	940	5,940	1,56,082	...	1,56,082	2,36,108	1,89,460	4,25,568	...	10,19,597	22,02,296	32,21,893
48	43,45,385	20,02,704	63,48,149	92,519	940	93,459	33,29,209	27,57,121	60,86,330	18,96,440	11,08,595	30,05,035	23,402	2,06,41,433	65,82,320	2,72,23,755
49	22,10,038	...	22,10,038	6,219	...	6,219	5,31,905	1,02,501	6,34,406	1,95,409	4,13,353	6,08,762	...	19,45,95,797	5,21,290	51,17,087
50	21,35,347	20,02,704	41,38,111	86,300	940	87,240	7,97,304	26,54,620	34,51,924	17,01,031	6,95,242	23,96,273	23,421	1,60,45,635	40,61,030	2,21,06,668

## No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 297.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DIRECTION.</b>																
<i>Chief Engineer and Secretariat.</i>																
Director-General and Assistants . . .	1	2,69,330	...	2,69,330	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants . . .	2	13,73,152	...	13,73,152	83,581	81,931	1,75,512	...	...	...	76,324	1,72,087	2,49,311	1,76,139	...	1,76,139
Upper and Lower Subordinates . . .	3	28,337	...	28,337	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment . . .	4	11,10,585	...	11,10,585	1,28,495	74,413	2,02,908	...	...	...	61,033	80,224	1,51,157	1,56,002	...	1,56,002
Other Miscellaneous Establishment . . .	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances . . .	6	1,30,730	...	1,30,730	14,434	10,911	25,345	...	...	...	7,105	6,420	13,526	16,900	...	16,900
Office expenses . . .	7	3,27,495	...	3,27,495	28,350	27,092	55,442	...	...	...	32,068	55,136	87,204	34,634	...	34,634
Presidency house-rent and other local allowances . . .	8	89,213	...	89,203	7,083	5,787	12,870	...	...	...	21,519	42,153	63,672	17,333	...	17,333
Special officers in Permanent Works, Delhi . . .	9	1,44,775	...	1,44,775	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . . .	10	34,00,577	...	34,09,577	2,71,943	2,00,134	4,72,077	...	...	...	1,68,950	3,05,920	5,64,870	4,01,008	...	4,01,008
<i>Superintending Engineers.</i>																
Superintending Engineers and Assistants . . .	11	4,10,050	1,61,147	5,60,107	1,25,096	1,35,184	2,60,280	23,266	...	23,266	98,257	2,25,526	3,23,783	2,05,610	...	2,05,610
Upper and Lower Subordinates . . .	12	2,021	4,691	6,915	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments . . .	13	2,35,558	78,419	3,13,977	60,094	61,423	1,22,417	19,026	...	19,026	45,290	97,099	1,42,389	1,66,827	...	1,66,827
Travelling allowances . . .	14	39,000	16,519	55,419	10,921	16,427	27,348	5,347	...	5,347	12,531	39,919	52,450	30,157	...	30,157
Office expenses . . .	15	37,050	33,103	71,053	14,029	39,043	53,102	4,064	...	4,064	—874	56,235	55,361	25,572	...	25,572
Presidency house-rent and other local allowances . . .	16	15,665	5,541	21,196	1,464	42	1,506	4,035	...	4,035	4,776	3,523	8,299	3,179	...	3,179
TOTAL . . .	17	7,40,137	2,09,620	10,49,757	2,12,531	2,52,119	4,64,653	57,238	...	57,238	1,50,989	4,22,302	5,62,282	4,31,345	...	4,31,345
TOTAL DIRECTION . . .	18	42,48,711	2,09,620	45,48,334	4,84,477	4,52,253	9,36,730	57,238	...	57,238	3,58,930	7,68,222	11,47,152	8,32,353	...	8,32,353
<b>CONSTRUCTION.</b>																
Engineer Establishment . . .	19	43,68,650	9,24,505	52,93,161	4,43,086	6,57,063	11,01,949	37,103	...	37,103	4,43,741	14,83,413	19,27,153	9,49,275	1,77,403	11,26,677
Upper Subordinates . . .	20	23,35,000	3,44,633	26,80,333	1,89,141	1,10,805	2,99,946	8,010	...	8,010	1,11,552	2,20,271	3,31,823	3,48,840	41,592	3,90,432
Lower Subordinates . . .	21	7,73,451	2,57,741	10,31,192	1,30,189	2,45,197	3,75,395	9,362	1,736	11,099	54,643	2,06,890	3,51,732	2,47,354	51,210	2,98,564
Petty Establishments . . .	22	4,81,632	4,32,669	9,14,201	12,072	87,046	1,00,018	4,054	...	4,054	5,105	1,13,772	1,18,877	40,530	9,265	55,795
Office Establishment including Accountants . . .	23	23,83,343	6,55,337	30,38,680	3,69,639	3,92,016	7,62,585	27,330	495	27,825	2,26,697	7,96,216	10,22,913	5,06,090	1,14,425	7,10,515
Medical Establishments . . .	24	8,063	17,310	26,278	...	14,789	14,789	...	...	...	...	76,733	76,732	1,452	100	1,552
Other Miscellaneous Establishment . . .	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances . . .	26	15,12,161	4,10,270	19,22,421	2,42,503	2,62,700	5,25,203	21,349	5	21,348	1,49,639	6,81,069	8,30,709	4,81,830	99,702	5,81,541
Office expenses . . .	27	8,36,813	3,00,653	11,37,666	94,605	2,06,751	3,91,359	8,654	...	8,654	1,07,069	5,66,075	6,73,744	1,43,042	33,275	1,76,317
Presidency house-rent and other local allowances . . .	28	3,91,702	48,587	4,40,289	28,661	27,263	55,123	10,268	628	10,896	79,556	1,14,516	1,04,072	64,627	33,561	99,469
TOTAL CONSTRUCTION . . .	29	1,35,45,210	33,91,005	1,69,37,121	15,11,905	21,15,463	36,27,367	1,26,154	2,564	1,29,018	11,78,201	43,49,553	55,27,751	28,79,049	5,60,832	34,89,881
Carried over . . .	30	1,77,93,030	36,01,525	2,14,85,455	19,90,832	25,67,715	45,64,097	1,83,302	2,864	1,66,256	15,37,131	51,37,775	66,74,906	37,11,402	5,60,832	42,72,234

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*concl'd.*

Railways.)

No. of Items.	Bihar and Orissa.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDRABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,50,330	...	2,50,330
2	1,04,605	...	1,04,605	1,10,448	...	1,10,448	...	...	...	...	90,630	...	90,630	20,24,877	2,54,018	22,79,795
3	1,876	...	1,876	...	...	...	...	...	...	...	...	...	...	30,213	...	30,213
4	91,629	...	91,629	94,616	...	94,616	...	...	...	...	67,228	...	67,228	17,16,488	1,63,037	18,60,125
5	...	...	...	...	...	...	...	...	...	...	7,350	...	7,350	7,350	...	7,350
6	9,967	...	9,967	9,562	...	9,562	...	...	...	...	6,461	...	6,461	1,95,160	17,331	2,12,491
7	16,523	...	16,523	13,301	...	13,301	...	...	...	...	7,903	...	7,903	4,00,244	82,228	5,42,472
8	12,997	...	12,997	8,050	...	8,050	...	...	...	...	2,238	...	2,238	1,59,029	47,940	2,06,969
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,44,775	...	1,44,775
10	2,37,597	...	2,37,597	2,36,681	...	2,36,681	...	...	...	...	1,81,810	...	1,81,810	50,27,466	5,66,054	55,93,520
11	43,439	66,774	1,10,213	86,610	85,980	1,72,590	20,585	...	20,585	...	22,821	...	22,821	10,50,734	6,74,620	17,25,354
12	...	...	...	...	740	740	...	...	...	...	...	...	...	2,024	5,631	7,655
13	46,804	50,004	97,708	90,254	65,717	1,55,971	13,692	...	13,692	...	26,374	...	26,374	7,04,810	8,53,562	10,58,381
14	8,581	9,616	18,197	14,056	7,583	22,539	4,446	...	4,446	...	7,384	...	7,384	1,33,223	90,064	2,23,287
15	7,857	8,105	15,962	13,325	13,836	27,161	3,870	...	3,870	...	5,068	...	5,068	1,11,491	1,50,322	2,61,813
16	...	...	...	11,023	6,317	18,240	...	...	...	...	543	...	543	42,475	15,423	57,898
17	1,06,681	1,35,399	2,42,080	2,17,068	1,80,183	3,97,250	48,593	...	48,593	...	62,100	...	62,100	20,41,766	12,50,622	33,34,368
18	3,44,278	1,35,399	4,79,677	4,53,640	1,50,183	6,33,831	48,593	...	48,593	...	2,44,000	...	2,44,000	70,72,232	18,55,676	89,27,008
19	1,44,004	2,06,592	3,50,496	3,33,211	2,70,415	6,12,626	18,294	...	18,294	2,760	1,94,416	...	1,94,416	69,36,376	37,20,259	1,06,65,665
20	60,584	94,243	1,54,826	63,830	94,621	1,58,460	2,428	...	2,428	1,200	73,746	...	73,746	31,04,970	9,06,164	41,01,134
21	34,203	90,853	1,25,151	1,23,979	1,50,968	2,83,947	11,341	...	11,341	600	48,626	...	48,626	14,34,051	11,03,595	25,37,646
22	8,450	41,913	50,372	39,240	38,478	77,718	7,105	...	7,105	...	1,156	...	1,156	5,56,153	7,23,143	13,09,296
23	1,67,502	2,22,051	3,70,553	2,44,030	1,50,062	4,03,162	18,636	...	18,636	5,763	1,85,545	...	1,85,545	46,94,825	23,40,532	70,35,167
24	1,063	9,827	10,890	165	8,081	8,246	360	...	360	...	6,332	...	6,332	18,360	1,26,839	1,45,199
25	...	...	...	...	...	...	...	...	...	...	3,088	...	3,088	3,088	...	2,068
26	64,723	1,27,590	1,92,303	1,85,030	1,20,209	3,05,329	10,237	...	10,237	1,624	95,767	...	95,767	27,73,646	17,21,625	44,95,471
27	25,648	87,760	1,13,408	54,275	45,050	99,325	4,890	...	4,890	690	41,634	...	41,634	13,17,220	13,30,367	26,47,587
28	1,339	3,081	5,920	63,839	55,621	1,19,460	1,307	...	1,307	1,342	54,283	...	54,283	7,00,724	7,84,456	9,85,160
29	4,99,020	8,84,799	13,83,819	11,07,868	9,60,595	20,68,263	83,618	...	83,618	13,980	7,14,593	...	7,14,593	2,16,59,413	1,22,06,010	3,39,25,423
30	8,43,293	10,20,193	18,63,486	15,61,317	11,40,777	27,02,094	1,32,311	...	1,32,311	13,980	9,58,693	...	9,58,693	2,57,31,646	1,41,21,666	4,28,53,331

## No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 209.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protent forward		1,77,01,030	36,91,525	2,14,85,455	10,06,932	25,07,715	45,61,007	1,83,702	2,661	1,86,350	15,37,131	51,37,775	69,74,000	37,11,402	6,60,812	42,72,214
<b>ACCOUNTS.</b>																
Extra-duty, Deputies and Assistants	32	93,854	...	93,854	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	71,072	...	71,072	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	1,72,704	...	1,72,704	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	36,704	...	36,704	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	47,202	...	47,202	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	18,345	...	18,345	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent.	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>TOTAL ACCOUNTS</b>	39	4,30,081	...	4,30,081	...	...	...	...	...	...	...	...	...	...	...	...
<b>FANITARY ENGINEERS AND THEIR ESTABLISHMENTS.</b>																
CONSULTING ARCHITECT, ELECTRICAL ADVISER, THEIR ESTABLISHMENTS AND OTHER MISCELLANEOUS ACCOUNTS	40	2,65,760	...	2,65,760	1,01,083	...	1,01,083	...	...	...	77,140	...	77,140	45,405	...	45,405
REVENUE ESTABLISHMENT	41	5,02,470	...	5,02,470	1,01,100	...	1,01,208	...	...	...	60,210	...	60,210	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	42	32,420	4,05,491	4,37,911	...	9,51,402	9,51,402	...	3,022	3,022	...	20,71,545	20,71,545	1,77,156	2,09,333	3,86,521
SPECIAL SURVEY AND OTHER ESTABLISHMENT	43	...	2,70,247	2,70,247	...	1,27,231	1,27,231	...	...	...	...	1,35,340	1,35,340	60,083	28,631	1,42,814
BARRACK DEPARTMENT	44	...	3,701	3,701	...	...	...	...	...	...	...	1,91,541	1,91,541	...	...	...
GOVERNOR'S STATE ESTABLISHMENT	45	4,51,745	...	4,51,745	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS PERMANENT WORKS DEPT. AND THEIR ESTABLISHMENT	46	42,580	...	42,580	...	...	...	...	...	...	...	...	...	...	...	...
<b>TOTAL AMOUNT AUDITED</b>	47	93,818	...	93,818	...	...	...	...	...	...	...	...	...	...	...	...
<b>add—Charges by other Branches and Departments, etc.</b>	48	1,00,21,838	47,80,021	2,40,01,859	22,02,676	30,40,408	59,44,093	1,83,302	5,886	1,89,178	17,00,400	64,38,610	1,01,37,006	40,27,076	8,29,001	49,56,077
<b>deduct—Charges to other Branches and Departments, etc.</b>	49	10,10,507	22,02,296	32,21,803	64,372	37,814	87,086	...	28,152	28,152	...	78,206	78,206	...	6,13,215	6,13,215
<b>TOTAL</b>	50	2,06,41,435	65,82,320	2,72,23,755	22,60,047	30,80,022	59,30,000	1,83,302	31,035	2,17,430	17,00,400	85,14,716	1,02,15,212	40,27,076	14,42,216	54,70,222
<b>deduct—Charges to other Branches and Departments, etc.</b>	51	45,05,707	5,21,200	51,17,087	5,03,009	4,805	5,07,074	45,288	...	45,288	84,497	1,33,670	2,23,167	16,06,692	3,45,234	19,52,890
<b>GRAND TOTAL</b>	52	1,00,45,038	60,61,030	2,21,06,068	17,53,038	30,75,057	54,28,005	1,38,101	34,039	1,72,140	16,15,900	83,78,046	99,02,045	24,21,234	10,00,652	35,17,830

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*concl'd.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.
	Rs. 8,43,269	Rs. 10,20,193	Rs. 18,63,462	Rs. 15,61,317	Rs. 11,40,777	Rs. 27,02,094	Rs. 1,32,211	Rs. ...	Rs. 1,32,211	Rs. 13,089	Rs. 9,58,583	Rs. ...	Rs. 9,58,583	Rs. 2,57,31,645	Rs. 1,41,21,630	Rs. 4,28,53,331
32	...	...	...	...	...	...	...	...	...	...	...	...	...	93,554	...	93,554
33	...	...	...	...	...	...	...	...	...	...	...	...	...	71,072	...	71,072
34	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,201	...	1,72,201
35	...	...	...	...	...	...	...	...	...	...	...	...	...	36,701	...	36,701
36	...	...	...	...	...	...	...	...	...	...	...	...	...	47,202	...	47,202
37	...	...	...	...	...	...	...	...	...	...	...	...	...	18,345	...	18,345
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081
40	1,31,760	...	1,31,760	...	...	...	...	...	...	...	...	...	...	6,25,082	...	6,25,082
41	89,025	...	89,025	...	...	...	...	...	...	...	...	...	...	7,81,012	...	7,81,012
42	...	5,04,304	5,04,304	...	93,326	93,326	...	...	...	...	...	...	...	2,09,615	52,28,789	54,38,403
43	...	61,315	61,315	...	...	...	...	...	...	...	...	...	...	90,083	6,61,973	7,52,056
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,05,302	1,95,302
45	...	...	...	...	...	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745
46	...	...	...	...	...	...	...	...	...	...	...	...	...	42,589	...	42,589
47	...	...	...	...	...	...	...	...	...	...	...	...	...	93,818	...	93,818
48	10,64,083	16,75,817	27,39,900	15,61,317	12,34,103	27,95,420	1,32,211	...	1,32,211	13,089	9,58,583	...	9,58,583	3,14,08,470	2,02,07,740	5,16,74,210
49	5,26,780	2,60,107	7,86,887	...	1,48,145	1,48,145	1,540	...	1,540	...	...	14,585	14,585	16,02,283	33,78,440	49,80,728
50	15,00,872	10,36,014	25,36,886	15,61,317	18,82,248	29,43,565	1,33,751	...	1,33,751	13,089	9,58,583	14,585	9,73,178	3,30,63,763	2,35,68,160	5,66,31,923
51	2,92,979	8,55,110	11,48,089	1,90,141	6,824	1,96,965	287	...	287	349	37,055	...	37,055	73,68,094	18,62,423	92,30,517
52	12,97,893	11,00,904	23,98,797	13,71,178	13,75,424	27,46,602	1,33,464	...	1,33,464	13,040	9,21,533	14,585	9,36,123	2,57,12,674	2,17,33,736	4,74,46,410



No. 79A.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE  
REVENUE ACCOUNTS for the Year

(Excluding—

PARTICULARS.	No. of Items.	Reference to De- tailed Account.	INDIA, GENERAL.							North- West Frontier Province.	MADRAS.		Bombay.
			Director General Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchis- tan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.		Madras Proper.	Coorg.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
<b>WORKS AND REPAIRS.</b>		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	134 to 137	...	...	...	...	...	...	...	1,11,927	...	30,98,254	
<b>IRRIGATION.</b>													
(Imperial and Provincial.)													
Minor Works } Original Works.	2	192 to 197	...	...	...	10,056	..	...	10,056	...	67,145	...	1,80,251
Minor Works } Original Works.	3	198 to 201	...	...	...	...	...	...	...	...	—17,264	...	59,178
Minor Works } Repairs.	4	201	...	...	...	15,860	...	...	15,860	...	3,36,977	...	4,51,539
Minor Works } Original Works.	5	190 to 191	...	...	...	2,889	...	...	2,889	35,957	3,57,865	18	3,98,216
Minor Works } Repairs.	6	191	...	...	...	—43	..	...	—43	...	16,44,600	2,148	24,20,927
<b>OTHER PUBLIC WORKS.</b>													
Imperial Civil Works.	7	208 to 209	1,40,677	...	19,66,023	8,19,837	1,17,874	...	30,44,411	16,01,501	66,166	41,212	9,87,616
Imperial Civil Works.	8	209	1,91,446	...	9,61,462	3,28,678	2,51,596	...	17,36,182	10,46,523	77,910	1,58,935	2,31,738
Provincial Civil Works.	9	211	...	...	...	...	...	...	...	...	44,70,087	...	1,17,84,192
Provincial Civil Works.	10	211	...	...	...	...	...	...	...	...	16,10,160	...	37,49,924
Imperial Military Works.	11	265	3,52,14,256	...	7,93,924	...	...	...	3,60,08,180	...	...	436	47,818
Imperial Military Works.	12	265	97,62,776	...	2,14,904	...	...	...	99,77,680	...	..	127	82,971
Initial Expenditure on New Capital at Delhi.	13	291	...	80,79,002	...	...	...	...	80,79,002	...	...	...	...
<b>IRRIGATION.</b>													
(Imperial and Provincial.)													
Major Works-- Working Expenses.	14	168 to 172	...	...	...	...	...	...	...	75,302	85,605	...	3,49,882
Major Works-- Working Expenses.	15	172	...	...	...	...	...	...	...	3,85,263	14,28,012	...	13,87,149
Capital Outlay on Irrigation Works.	16	287 to 290	...	...	...	...	...	...	...	3,85,181	5,17,922	...	22,662
<b>TOTAL WORKS AND REPAIRS</b>	17		4,53,09,155	80,79,002	39,36,313	11,77,277	3,72,470	...	5,88,74,217	35,29,727	1,07,47,172	2,02,876	2,52,42,317

(a) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1921.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Panjab.	Burma.	Bihar and Orissa	CENTRAL PROVINCES AND BEHAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	2,11,853	720	...	...	68,377	18,47,946	...	...	...	48,29,077
2	2,70,379	...	80,877	16,766	2,207	2,14,910	5,517	2,56,626	...	...	...	10,94,534
3	2,38,179	..	4,462	19,672	9,415	1,706	...	...	..	...	...	3,15,348
4	4,09,680	...	56,961	49,462	47,599	1,93,864	...	6,799	...	..	..	15,68,541
5	4,67,920	..	89,653	1,053	2,21,984	26,94,053	52,681	89,728	...	...	5,569	44,17,616
6	6,25,833	...	28,592	...	4,56,194	4,28,796	2,71,663	57,035	...	...	44,235	59,80,040
7	7,25,897	1,01,092	2,94,248	4,37,936	31,00,988	71,440	1,18,437	1,10,398	2,94,191	80,282	15,951	1,10,91,761
8	5,64,615	72,258	1,19,057	2,79,556	2,76,970	85,193	49,029	21,822	3,40,706	27,851	22,057	51,10,402
9	86,20,890	...	39,58,762	...	62,12,868	63,77,735	38,68,270	35,47,466	...	...	10,14,189	4,98,54,459
10	36,42,766	...	33,14,482	...	30,54,534	45,10,496	13,47,512	21,66,062	...	...	20,35,917	2,54,31,853
11	5,433	3,698	6,181	23,528	48,618	1,70,428	729	1,973	3,967	...	13,485	3,63,34,414
12	43,938	2,584	13,465	37,519	29,998	3,36,301	9,280	4,966	11,699	...	45,361	1,05,95,889
13	...	...	...	...	...	...	...	...	...	...	...	80,79,002
14	321	...	1,28,334	...	8,68,950	47,573	36,731	5,274	...	...	...	15,97,972
15	1,51,759	...	15,80,106	...	46,85,362	3,34,177	6,18,764	2,80,261	...	...	...	1,09,00,853
16	7,13,653	...	14,24,062	...	4,74,458	—47,814	—10	7,17,529	...	...	...	42,07,643
17	1,64,81,263	1,79,572	1,13,10,925	8,66,212	1,94,90,145	1,54,68,658	64,46,980	86,13,880	6,50,563	1,08,133	31,90,764	18,14,01,404

No. 79A.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE for the Year ended (Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.									MADRAS.	
			Director-General, Military Works	Perma-nent Works, Delhi.	Delhi Province.	Consulting Archi-tect and Electri-cal Adviser to the Government of India.	Baluchis-tan.	Viceregal Estates.	Military Works under the con-trol of Indian Mutations Board.	TOTAL	North-West Frontier Province	Madras Proper.	Coorg.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISH-MENT.		Page.											
FAMINE RELIEF AND INSURANCE ES-TABLISHMENT	20	134 to 137	.	...	...	...	...	...	...	...	...	16,117	...
IRRIGATION.													
(Imperial and Pro-vincial.)													
Minor Works and Navigation Capital Establishment	21	192 to 197	...	...	...	...	7,275	...	...	7,275	...	18,367	...
Minor Works and Navigation, Revenue Establishment	22	198 to 201	...	...	...	...	27,197	...	...	27,197	...	80,323	...
Minor Works and Navigation, Agricul-tural Establishment	23	190 to 191	..	...	...	...	22,021	...	...	22,021	12,123	8,70,138	940
OTHER PUBLIC WORKS.													
Imperial Civil Works Establishment	24	208 to 209	73,687	...	2,35,838	37,320	2,30,764	42,831	...	6,20,440	2,46,128	75,692	86,057
Provincial ditto	25	211	...	...	...	...	...	...	...	...	...	20,69,655	...
Imperial Military Works Establishment	26	265	73,45,023	...	72,938	...	...	...	7,478	74,25,439	...	...	243
Initial expenditure on New Capital at Delhi	27	201	...	10,10,228	...	...	...	..	...	10,10,228	...	...	...
IRRIGATION.													
(Imperial and Pro-vincial.)													
Major Works—Work-ing Expenses, Es-tablishment	28	168 to 173	...	...	...	...	...	...	...	...	5,05,140	7,78,058	...
Capital Outlay on Irri-gation Works, Es-tablishment	29	287 to 290	...	..	...	...	...	...	...	...	1,33,708	2,39,761	...
TOTAL ESTABLISH-MENT	30		74,18,710	10,10,228	3,08,776	37,320	2,87,257	42,831	7,478	91,12,600	8,97,099	41,38,111	87,240
PERCENTAGE OF NET TOTAL ESTABLISH-MENT ON TOTAL WORKS AND REPAIRS	31		16.38	12.50	7.85	...	24.40	11.50	...	15.48	25.42	38.50	43.00

(a) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts  
31st March 1921—*contd.*

Railways.)

No. of Items.	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Panjab.	Burma	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
		Bengal Proper.	Port Blair.	United Provinces.	Raj- putana.				Central Provinces and Berar Proper.	Central India.	Hyder- abad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	8,24,699	749	...	1,17,181	3,141	...	...	27,108	4,33,171	...	...	...	14,22,166
21	52,879	42,287	...	38,639	2,974	694	78,837	1,732	1,35,835	...	...	...	3,74,519
22	1,47,742	2,19,335	...	99,110	27,549	86,409	63,385	...	6,294	...	...	...	7,57,394
23	5,98,357	2,92,548	...	2,62,867	374	7,54,604	4,63,364	1,18,978	1,90,568	..	...	14,585	35,41,667
24	2,02,101	1,45,697	22,021	92,937	1,27,275	2,52,104	32,236	61,086	30,766	1,39,724	13,640	11,130	21,50,034
25	26,74,289	16,45,248	...	16,56,519	...	13,52,234	22,80,225	12,31,608	13,38,976	...	...	8,93,183	1,49,34,937
26	20,096	10,056	1,400	4,459	10,829	11,661	1,08,823	2,199	1,434	2,740	...	17,225	76,16,634
27													10,10,228
28	10,22,808	96,473	...	20,26,702	...	79,22,726	3,94,453	9,53,086	3,57,095	...	...	...	1,43,56,539
29	8,955	43,800	...	2,90,581	...	2,11,413	1,01,613	...	2,52,461	...	...	...	12,82,292
30	54,51,924	23,96,273	23,421	54,28,995	1,72,142	99,92,045	35,17,936	23,98,797	27,46,600	1,33,464	13,640	9,36,123	4,74,46,410
31	21-59	14-54	13-04	48-00	19-37	51-27	22-74	37-20	31-69	20-52	12-32	29-29	26-15

No. 80.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the PUBLIC  
during the year ended  
(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.								NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of Item.
		Director General Military (other Public Works).	Permanent Works, Delhi (other Public Works).	Delhi Provinces (other Public Works).	BALUCHISTAN.			Viceregal (other Public Works).	Military Works under the control of Indian Munitions Board.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
					Other Public Works.	Irrigation.	Total.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.																
Scientific instruments and drawing materials.	1	2,145	18,178	320	...	...	...	...	...	...	...	...	5,831	...	5,831	1
Plant and machinery	2	75,375	6,18,380	14,285	...	...	...	...	...	...	...	...	3,212	...	3,212	2
Tools	3	2,39,042	...	12,417	...	422	422	1,233	...	...	...	...	35,446	...	35,446	3
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	289	...	289	4
Camp equipage	5	48	...	...	...	...	...	...	...	...	...	...	338	...	338	5
Live-stock	6	...	...	45	...	...	...	...	...	...	...	...	321	...	321	6
Office, etc., furniture	7	7,5796	15,714	4,377	...	...	...	...	...	...	...	...	13,991	...	13,991	7
Barrack furniture	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	...	64,364	...	...	...	...	...	...	...	5,003	5,003	...	37,235	37,235	9
TOTAL NEW SUPPLIES	10	3,08,188	7,16,645	31,363	...	422	422	1,233	...	...	5,003	5,003	50,428	37,235	90,663	10
Repairs and carriage	11	1,05,508	1,20,935	20,575	...	520	520	523	...	...	...	...	81,778	...	81,778	11
Repairs to Motor Cars	12	3,518	4,584	...	...	...	...	...	...	...	...	...	...	...	...	12
TOTAL	13	5,67,374	8,42,141	51,939	...	98	98	1,756	...	...	5,003	5,003	1,41,206	37,235	1,81,441	13
Add—Charges by other Branches and Departments.	14	4,227	53	76	15,001	...	15,001	549	...	38,911	...	38,911	...	...	...	14
TOTAL	15	5,71,591	8,42,091	51,862	15,001	98	15,099	2,305	...	38,911	5,003	33,818	1,44,206	37,235	1,81,441	15
Deduct—Charges to other Branches and Departments.	16	70,775	...	37,922	...	...	...	607	...	...	...	...	75,965	...	75,965	16
GRAND TOTAL	17	5,00,766	8,42,091	89,784	15,001	98	15,099	1,408	...	38,911	5,003	33,818	68,241	37,235	1,05,476	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																
FAMINE RELIEF AND INSURANCE	18	...	...	...	...	...	...	...	...	...	...	...	...	620	620	18
IRRIGATION.																
(Imperial and Provincial.)																
Minor Works and Navigation, Capital.	19	...	...	...	...	40	40	...	...	...	...	...	...	690	690	19
Minor Works and Navigation, Revenue.	20	...	...	...	...	114	114	...	...	...	...	...	...	2,406	2,406	20
Minor Irrigation and Agricultural Works.	21	...	...	...	...	24	24	...	...	...	714	714	...	10,220	10,220	21
OTHER PUBLIC WORKS.																
Imperial Civil Works, Tools and Plant.	22	4,227	...	49,953	15,001	...	15,001	1,408	...	38,911	...	38,911	1,434	...	1,434	22
Provincial Civil Works, Tools and Plant.	23	...	...	...	...	...	...	...	...	...	...	...	68,817	...	68,817	23
Imperial Military Works, Tools and Plant.	24	4,06,529	...	30,831	...	...	...	...	...	...	...	...	...	...	...	24
Initial Expenditure on New Capital at Delhi.	25	...	8,42,091	...	...	...	...	...	...	...	...	...	...	...	...	25
IRRIGATION.																
(Imperial and Provincial.)																
Major Works, Working Expenses	26	...	...	...	...	...	...	...	...	...	9,133	9,133	...	10,210	10,210	26
Capital Outlay on Irrigation Works.	27	...	...	...	...	...	...	...	...	...	14,040	14,040	...	3,000	3,000	27
TOTAL AS IN THE ABOVE	28	5,00,766	8,42,091	89,784	15,001	98	15,099	1,408	...	38,911	5,003	33,818	68,241	37,235	1,05,476	28

(a) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS  
31st March 1921.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	16	...	16	14,603	9,380	23,982	3,653	...	3,653	221	2,636	26,582	29,518	47,612	30,271	83,683
2	12,134	...	12,134	2,61,458	66,276	3,17,733	64,390	...	64,390	1,211	1,41,460	-2,03,690	-62,233	11,81,920	-1,37,424	10,44,505
3	1,091	...	1,091	1,20,538	24,673	1,51,209	27,180	...	27,180	1,417	79,012	3,18,429	3,97,441	5,67,386	3,42,680	9,10,066
4	...	...	...	...	1,130	1,130	300	10,203	10,688	...	...	-2,430	-2,430	679	17,998	18,677
5	...	...	...	1,753	12,557	14,310	1,470	...	1,470	...	6,000	77,583	83,688	9,609	90,443	1,00,052
6	...	...	...	4,662	...	4,662	47	...	47	...	...	16,290	16,290	4,985	16,290	21,275
7	199	...	199	20,357	17,932	47,289	6,088	...	6,088	...	11,050	7,664	18,614	88,354	25,498	1,13,850
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	233	232	...	...	...	2,394	36,203	38,597	...	...	...	...	68,748	68,577	1,35,325
10	13,443	232	13,675	4,28,369	1,31,960	5,60,325	1,05,620	55,501	1,01,121	2,840	2,40,164	2,40,932	4,81,096	19,67,502	4,60,331	24,27,833
11	8,652	...	8,652	1,56,302	70,873	2,27,175	53,661	63,041	1,17,502	63	49,176	47,679	97,055	6,90,103	1,83,213	8,73,316
12	...	...	...	1,221	...	1,221	2	...	2	...	...	...	...	9,368	...	9,368
13	22,005	232	22,327	5,85,895	2,02,820	7,88,714	1,69,183	1,19,442	2,78,025	2,912	2,80,340	2,88,801	5,78,141	28,60,773	6,43,544	83,10,317
14	...	...	...	16,142	...	16,142	10,052	14,414	24,466	...	2,358	-35	2,318	81,106	14,379	85,485
15	22,005	232	22,327	5,90,037	2,02,820	7,98,866	1,69,235	1,33,856	3,03,091	2,912	2,91,693	2,88,766	5,80,459	27,47,870	6,67,023	34,05,893
16	600	...	600	29,679	18,279	47,958	1,855	26,453	28,308	1	44,701	324	45,025	1,68,661	45,056	2,91,717
17	21,405	232	21,727	5,66,159	1,84,550	7,50,709	1,07,380	1,07,403	2,74,783	2,911	2,46,902	2,68,442	5,35,434	25,81,218	6,12,867	31,74,085
18	...	...	...	31,134	1,03,876	1,25,010	...	...	...	...	2,353	9,925	6,278	23,487	1,06,431	1,31,909
19	...	...	...	...	1,843	1,843	...	12,857	12,857	...	...	2,154	2,154	...	17,504	17,504
20	...	...	...	...	9,553	9,553	...	30,604	30,604	...	...	3,234	3,234	...	46,201	46,201
21	...	232	232	...	35,690	35,690	...	45,272	45,272	...	...	48,702	48,702	...	1,49,754	1,49,754
22	21,435	...	21,435	16,809	...	16,809	18,478	...	18,478	2,818	12,963	...	12,963	1,78,606	...	1,78,606
23	...	...	...	5,23,128	...	5,23,128	1,53,164	...	1,53,164	...	2,31,053	...	2,31,053	9,74,162	...	9,74,162
24	60	...	60	4,098	...	4,098	738	...	738	93	623	...	623	5,42,872	...	5,42,872
25	...	...	...	...	...	...	...	...	...	...	...	...	...	8,42,091	...	8,42,091
26	...	...	...	...	25,694	25,694	...	7,232	7,232	...	...	1,44,441	1,44,441	...	1,96,710	1,96,710
27	...	...	...	...	7,904	7,904	...	11,238	11,238	...	...	85,080	85,080	...	94,277	94,277
28	21,405	232	21,727	5,60,158	1,84,550	7,50,708	1,07,380	1,07,403	2,74,783	2,911	2,46,902	2,68,442	5,35,434	25,81,218	6,12,867	31,74,085

No. 80.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	47,612	36,271	83,883	220	...	220	2,910	...	2,910	5,617	2,759	8,106	1
Plant and machinery	2	11,81,929	1,37,434	10,11,505	1,125	...	1,126	98,713	...	98,713	3,69,125	8,157	3,77,582	2
Tools	3	5,67,386	3,12,680	9,10,000	4,792	...	1,792	82,743	...	82,743	3,35,829	15,053	4,10,775	3
Navigation Plant	4	6.9	17,938	18,647	...	...	...	...	...	...	1,53,062	7,116	1,63,138	4
Camp equipage	5	9,609	90,413	1,00,052	219	...	219	4,602	...	4,602	135	...	135	5
Live-stock	6	4,985	16,290	21,275	...	...	...	...	...	...	1,003	...	1,003	6
Office, etc., furniture	7	88,351	25,490	1,13,850	291	...	291	7,691	...	7,691	6,038	3,737	10,675	7
Barrack furniture.	8	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	66,748	68,577	1,35,325	...	...	...	...	2,43,083	2,43,083	...	...	...	9
TOTAL NEW SUPPLIES	10	19,67,302	4,60,331	24,27,633	6,691	...	6,681	1,96,095	2,43,083	4,40,181	9,35,290	37,164	9,72,474	10
Repairs and carriage	11	6,90,103	1,83,213	8,73,316	10,148	...	10,148	62,002	...	62,002	2,16,577	1,53,145	3,93,722	11
Repairs to motor cars	12	9,308	...	9,368	1,916	...	1,916	...	...	...	...	...	...	12
TOTAL	13	26,66,773	6,43,544	33,10,317	19,015	...	19,015	2,48,109	2,43,083	4,92,083	11,51,667	1,00,329	13,72,196	13
Add—Charges by other Branches and Departments	14	81,106	14,879	95,465	...	1,810	1,810	...	...	...	...	1,62,550	1,62,550	14
TOTAL	15	27,47,879	6,57,923	31,05,802	10,015	1,810	20,855	2,48,109	2,43,083	4,92,083	11,51,667	3,52,679	15,31,746	15
Deduct—Charges to other Branches and Departments	16	1,56,661	45,056	2,31,717	2,974	...	2,974	7,859	3,936	11,795	2,51,607	1,47,851	3,99,358	16
GRAND TOTAL	17	25,91,218	6,12,867	31,74,085	16,071	1,810	17,881	2,40,241	2,40,047	4,80,288	9,30,360	2,05,028	11,35,388	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE	18	28,487	1,08,421	1,31,008	...	15	15	...	...	...	...	...	...	18
IRRIGATION. (Imperial and Provincial.)														
Minor Works and Navigation, Capital	19	...	17,504	17,504	...	346	346	...	119	119	...	22,059	22,059	19
Minor Works and Navigation, Revenue	20	...	46,201	46,201	...	1,427	1,427	...	2,065	2,065	...	22,162	22,162	20
Minor Irrigation and Agricultural Works	21	...	1,49,754	1,49,754	...	22	22	...	32,752	32,752	...	72,378	72,378	21
OTHER PUBLIC WORKS														
Imperial Civil Works, Tools and Plant	22	1,78,606	...	1,78,606	14,811	...	14,811	30,168	...	30,168	13,222	...	13,222	22
Provincial Civil Works, Tools and Plant	23	9,74,162	...	9,74,162	...	...	...	2,08,277	...	2,08,277	9,09,546	...	9,09,546	23
Imperial Military Works, Tools and Plant	24	5,42,872	...	5,42,872	1,260	...	1,260	1,796	...	1,796	7,592	...	7,592	24
Initial Expenditure on New Capital at Delhi	25	8,42,091	...	8,42,091	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (Imperial and Provincial.)														
Major Works, Working Expenses	26	...	1,96,710	1,96,710	...	...	...	...	1,73,022	1,73,022	...	36,101	36,101	26
Capital Outlays on Irrigation Works	27	...	94,277	94,277	...	...	...	...	32,089	32,089	...	51,425	51,425	27
TOTAL AS IN THE ABOVE	28	25,61,218	6,12,867	31,74,085	16,071	1,810	17,881	2,40,241	2,40,047	4,80,288	9,30,360	2,05,028	11,35,388	28

(a) Excluding outlay on Public Works in

WORKS DEPARTMENT and its distribution to heads of the FINANCE and REVENUE ACCOUNTS  
31st March 1921—continued.

Railways)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,663	...	1,663	867	6,824	7,191	130	...	130	...	47	...	47	59,105	45,354	1,04,459
2	51,021	...	51,021	2,22,338	2,29,308	4,51,646	8,319	...	8,319	...	7,083	...	7,083	19,42,684	1,00,341	20,43,025
3	...	...	...	53,509	32,118	86,057	67	...	67	204	44,866	...	44,866	11,41,447	3,90,223	15,39,670
4	130	1,394	1,530	...	...	...	...	...	...	...	...	...	...	1,50,777	20,668	1,83,345
5	667	...	667	379	15,877	16,256	...	...	...	...	...	...	...	15,041	1,06,320	1,21,361
6	...	...	...	...	...	...	...	...	...	...	...	...	...	6,141	16,290	22,938
7	4,470	...	4,470	3,419	5,286	8,735	58	...	58	300	1,531	...	1,531	1,13,055	3,519	1,47,604
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	-11,308	-11,308	...	...	...	...	...	...	...	...	...	...	66,748	3,01,252	3,68,000
10	60,957	-9,914	51,043	2,80,602	2,89,283	5,69,885	8,574	...	8,574	504	53,527	...	53,527	35,09,555	10,20,867	45,30,402
11	24,215	51,463	75,678	1,15,448	30,069	1,45,517	6,253	...	6,253	755	61,086	...	61,086	12,06,887	4,17,890	16,24,777
12	42	...	42	...	...	...	...	...	...	...	...	...	...	11,526	...	11,326
13	85,214	11,549	1,26,763	3,96,050	3,19,352	7,15,402	14,827	...	14,827	1,259	1,14,613	...	1,14,613	47,27,746	14,38,757	61,66,505
14	46,039	...	46,039	...	...	...	231	...	231	...	...	1,761	1,761	1,27,376	1,80,500	3,07,876
15	1,31,253	41,519	1,72,772	3,96,050	3,19,352	7,15,402	15,058	...	15,058	1,259	1,14,613	1,761	1,16,374	48,55,124	16,19,257	64,74,381
16	1,826	...	1,826	5,760	450	6,210	23	...	23	24	3,386	...	3,386	4,61,020	1,97,293	6,57,313
17	1,20,427	41,519	1,70,946	3,90,290	3,18,902	7,09,192	15,035	...	15,035	1,235	1,11,227	1,761	1,12,988	43,95,104	14,21,964	58,17,068
18	...	650	650	...	1,67,792	1,67,792	...	...	...	...	...	...	...	23,487	2,76,878	3,00,365
19	...	272	272	...	30,631	30,631	...	...	...	...	...	...	...	...	71,831	71,831
20	...	...	...	...	925	925	...	...	...	...	...	...	...	...	72,780	72,780
21	...	12,154	12,154	...	16,025	16,025	...	...	...	...	...	1,761	1,761	...	2,84,846	2,84,846
22	2,911	...	2,911	8,793	...	8,793	14,748	...	14,748	1,235	1,345	...	1,345	2,65,839	...	2,65,839
23	1,20,363	...	1,26,363	3,81,130	...	3,81,130	...	...	...	...	1,07,862	...	1,07,862	27,07,340	...	27,07,340
24	153	...	153	367	...	367	287	...	287	...	2,020	...	2,020	5,56,347	...	5,56,347
25	...	...	...	...	...	...	...	...	...	...	...	...	...	8,42,091	...	8,42,091
26	...	28,473	28,473	...	18,619	18,619	...	...	...	...	...	...	...	...	4,52,928	4,52,928
27	...	...	...	...	84,910	84,910	...	...	...	...	...	...	...	...	2,02,701	2,02,701
28	1,20,427	41,549	1,70,976	3,90,290	3,18,902	7,09,192	15,035	...	15,035	1,235	1,11,227	1,761	1,12,988	43,95,104	14,21,964	58,17,068

Charge of Civil Officers.





GOVERNMENT OF INDIA.  
— FINANCE AND REVENUE ACCOUNTS.  
1920-1921.

Exchange Compensation Allowance.

Expenditure Rs. 62,022.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
Exchange Compensation Allowance.	81	Expenditure . . . . .	315	...	Rs. 62,022

No. 81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1921.

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	DISTRIBUTION OF TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Imperial.	Provincial.
<b>Direct Demands on the Revenues:</b>													
Land Revenue . . . . .	...	...	324	...	...	...	79	302	...	811	759	Rs. 2,278	Rs. 2,278
Opium . . . . .	...	...	...	...	...	335	...	...	...	...	...	335	...
Salt . . . . .	...	...	160	...	...	...	...	...	...	...	...	160	...
Excise . . . . .	238	...	320	...	...	...	...	...	...	...	...	303	160
Customs . . . . .	...	...	42	...	...	...	...	6	...	...	...	48	...
<b>TOTAL</b>	236	...	846	...	...	335	79	308	...	811	759	929	2,438
<b>Mint</b> . . . . .	237	...	...	207	...	...	...	...	...	...	...	144	...
<b>Salaries and Expenses of Civil Department:</b>													
General Administration . . . . .	...	97	257	...	...	112	273	111	...	654	417	758	1,163
Law and Justice—Courts of Law . . . . .	...	...	2,092	1,003	2,305	...	1,495	701	...	1,433	824	...	9,793
Law and Justice—Jails . . . . .	...	...	...	...	...	...	...	...	...	81	...	...	81
Police . . . . .	...	283	2,055	2,256	...	363	1,921	1,375	2,893	1,650	240	283	11,953
Ports and Pilotage . . . . .	...	...	...	90	...	...	...	...	...	...	...	...	90
Education . . . . .	...	42	981	508	...	646	324	377	183	108	158	42	3,343
Ecclesiastical . . . . .	170	...	678	...	...	...	57	536	...	...	...	1,441	...
Medical . . . . .	...	54	819	201	...	381	816	2,093	...	458	347	54	5,205
Sanitation . . . . .	...	63	157	...	...	197	...	188	...	...	68	63	610
Political . . . . .	9,546	58	...	236	...	...	—14	...	...	...	1	9,590	237
Agriculture . . . . .	...	...	...	95	...	...	163	...	...	...	...	...	248

Scientific and Miscellaneous Departments	129	...	133	...	...	...	17	...	...	...	...	279	1297	150
TOTAL	9,845	597	7,142	4,507	2,305	1,899	4,342	5,281	3,076	4,364	2,055	45,213	300	92,853
Miscellaneous Civil Charges: Stationery and Printing	131	...	...	...	...	...	...	...	...	...	...	131	...	...
Railway Revenue Account: State Railways: Working Expenses	3,472	...	...	...	...	...	...	...	...	...	...	3,472	...	...
Other Public Works: Civil Works	...	...	325	764	...	...	...	...	...	...	...	1,089	649	440
Army Service: Army Effective	7,613(a)	...	...	...	...	...	...	...	...	...	...	7,613	7,613	...
Military Works	229	...	...	...	...	...	...	...	...	...	...	229	229	...
TOTAL	7,842	...	...	...	...	...	...	...	...	...	...	7,842	7,842	...
TOTAL CHARGED AGAINST REVENUE	21,703	597	8,313	5,478	2,305	2,034	4,421	5,539	3,076	5,178	2,814	61,588	25,837	95,731
Railway, Irrigation and other Capital not charged to Revenue:														
State Railways: Construction	173	...	...	...	...	...	...	...	...	...	...	172	172	...
Initial Expenditure on New Capital at Delhi	282	...	...	...	...	...	...	...	...	...	...	282	282	...
TOTAL NOT CHARGED TO REVENUE	455	...	...	...	...	...	...	...	...	...	...	454	454	...
GRAND TOTAL	22,217	597	8,313	5,478	2,305	2,034	4,421	5,539	3,076	5,178	2,814	62,022	26,91	35,731

	Rs.		Rs.
a) Peshawar	1,042	Brought forward	2,760
Rawalpindi	1,715	Division	2,296
Lahore	15,975	Lucknow	23,70
Quetta	45	Secunderabad	2,471
Pooná	3,943	Burma	384
		Controller of War Accounts	1,004
		Field Controller of Military	1,368
		Accounts, Wazir Force	1,368
Carried over	2,760	TOTAL	1,113



## GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS.

1920-21.

## Sections O. to V.—Debt, Deposits, and Advances.

Receipts, Rs. 10,08,89,83,950. Disbursements, Rs. 9,55,17,95,998.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.
				Rs.	£
O. Permanent Debt . . .	82	Statement of Permanent Debt . . .	318	39,14,75,934	2,75,04,025
"	82A	Temporary Debt . . .	320	1,42,19,48,728	1,18,15,50,790
P. Unfunded Debt . . .	82B	Special Loans . . .	320	...	4,673
"	83	Treasury Notes . . .	320	...	...
"	84	Deposits of Service Funds . . .	321	14,61,241	15,06,223
"	85	Post Office cash certificates . . .	321	24,15,56,054	21,24,46,374
"		Savings Bank Deposits . . .	323		
Q. Deposits and Advances .	72	Provincial Balances . . .	271	7,66,34,510	6,79,66,419
"	App. A	Appropriation for reduction of Debt . . .	...	64,20,110	...
"	86	Deposits of Local Funds . . .	324	12,95,49,318	13,11,87,712
"	87	Deposits of Sinking Funds . . .	324	2,89,166	...
"	88C	Exchange on Remittance Account . . .	326	...	28,07,96,418
"	88D	Deposits of Branch Line Companies . . .	327	6,39,262	9,04,272
"	App. A	Gold Standard Reserve . . .	...	1,18,69,08,845	1,18,68,65,528
"	App. A	Consols Depreciation Fund . . .	...	35,20,191	35,21,857
"	App. A	Paper Currency Reserve . . .	...	1,05,86,74,113	1,05,96,73,113
"	89	Departmental and Judicial Deposits . . .	331	87,44,03,035	88,21,75,088
"		Depreciation Fund for Rupee Loans . . .	...	73,00,000	1,07,65,645
"		Adjustment of exchange on revaluation of gold and sterling securities in paper currency Reserve . . .	...	...	17,47,36,516
"	Appendix A.	Advances . . .	...	19,81,15,331	22,43,60,556
"		Suspense Accounts . . .	...	28,78,53,872	60,67,154
"		Ditto—Provincial . . .	...	...	3,00,00,000
"		Miscellaneous . . .	...	2,84,44,958	86,79,511
"		Ditto—Provincial . . .	...	2,31,996	...
"		Sale of telegraphic transfers against gold received in India . . .	...	...	...
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances . . .	341	33,05,427	20,71,385
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto . . .	358	2,78,39,696	2,77,12,291
"	91	Ditto ditto—Provincial . . .	359	...	5,79,50,000
S. Loans to Local Boards for Railway Construction.	91A	Receipts and Payments . . .	360	1,40,386	...
T. Remittances . . .	Appendix A.	Inland Money Orders . . .	...	95,37,16,465	95,27,19,307
"		Other Local Remittances . . .	...	1,01,70,512	...
"		Other Departmental Accounts . . .	...	88,615	18,184
"		Remittances between Civil Treasuries and Departments . . .	...	98,16,43,073	93,50,19,641
"	92	Remittance Account between England and India . . .	365	1,50,20,36,719	1,55,83,68,403
U. Secretary of State's Bills.	93	Sterling Bills on London . . .	366	30,98,80,000	31,77,70,000
V. Cash Balance . . .	94	Opening and Closing Balances . . .	367	38,47,33,893	21,04,55,220
		TOTAL . . .		10,08,89,83,950	9,55,17,95,998







## No. 8.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1921, and the amount of

(1) *Net amount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount £120,809 redeemed by the operation of the Discount Sinking Fund.*

(v) Advances made to the Tanjore and Kistna District Boards for the Mayavaram-Mutunpet and Bozavada-Masulipatnam Railways (Acct. No. 91 A)

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1896-97 into 3½ per cent. loans, and also those in connection with the conversion of 4 per cent. loan of 1910-17 into 5 per cent. War Loan (1920-47).

(f) Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1921 are due to subsequent adjustments made in the India accounts for March 1921 Supplementary.

(g) Discharge due to the purchase and cancellation of Debt by the operation of the Depreciation Fund.

(h) Difference with last year's closing balance due to exchange of securities by the Imperial Bank of India between the different denominations of War Bonds without account adjustment.

(i) Cancellation of War Bonds tendered in payment for 5 per cent. loan of 1914-15.

(j) Represented cancellation by Sinking Fund payment of a portion of the liability for British Government 5 per cent. War Loan taken over.

(k) Difference from last year's closing balance for correction since made.

(l) The India 5 per cent Stock having been notified for repayment in July 1920 and the India 4 per cent. Stock in October 1920, these items are treated as debt reduced in the Home Accounts presented to Parliament.

(\*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.

(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

O to V.—Debt, Deposits, etc.

## the ADDITIONS to TEMPORARY DEBT, and TEMPORARY BALANCE, for the Year ended 31st March 1921.

	Balance, 31st March 1920.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
	19,17,94,260	(a) —230	19,17,94,050	(c) 18,50,11,640	(b) 67,82,410
	25,25,04,617	(a) —1,892	25,25,02,725	(d) 9,85,83,550	(b) 15,89,19,175
	11,32,70,925	(a) —1,200	11,32,69,725	(e) 4,73,825	(b) 11,27,95,900
	1,66,03,150	(f) 2,050	1,66,05,200	(c) 46,775	(b) 1,65,58,425
	52,98,00,000	1,39,19,45,000	1,92,17,45,000	87,24,35,000	1,04,93,10,000
	...	3,00,00,000	3,00,00,000	3,00,00,000	...
	1,10,39,72,972	1,42,19,43,728	2,52,59,16,700	1,18,15,50,790	1,34,43,65,910

erroneous credits of previous years.

on account of cancellation of Bonds tendered in payment for 5 per cent. Loan of 1945-55 and 6 per cent. Bonds, 1930.

do. do. do. do.

tendered in payment for 5 per cent. Loan of 1945-55

## the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS BALANCES, for the Year ended 31st March 1921.

	Balance, 31st March 1920.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
enares	48,000	...	48,000	...	48,000
p. c.)	6,68,000	...	6,68,000	...	6,68,000
	1,54,000	...	1,54,000	...	1,54,000
	80,500	...	80,500	...	80,500
adras)	41,769	...	41,769	...	41,769
	66,878	...	66,878	...	66,878
sylum	10,000	...	10,000	...	10,000
	40,000	...	40,000	...	40,000
	11,09,147	...	11,09,147	...	11,09,147
utions	9,11,548	...	9,11,548	...	9,11,548
p. c.)	28,22,589	...	28,22,589	3,621	28,18,968
p. c.)	99,83,509	...	99,83,509	952	99,82,557
p. c.)	14,13,803	...	14,13,803	...	14,13,803
Fund	3,00,000	...	3,00,000	...	3,00,000
4 per	2,00,000	...	2,00,000	...	2,00,000
	1,47,19,901	...	1,47,19,901	4,573	1,47,15,328
urree	10,000	...	10,000	...	10,000
	1,67,50,598	...	1,67,50,598	4,673	1,67,46,023

## ISSUES and PAYMENTS OF TREASURY NOTES, and the the Year ended 31st March 1921.

	Balance, 1st April 1920.	Issues in 1920-21.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
oldiers	2,500	...	2,500	...	2,500
other	3,73,800	...	3,73,800	...	3,73,800
	71,619	...	71,619	...	71,619
	4,47,919	...	4,47,919	...	4,47,919

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Receipts in 1920-21.	TOTAL.	Re-payments in 1920-21.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Bengal Uncovenanted Service Family Pension Fund .	(a)1,28,16,967	8,52,849	1,36,69,816	12,28,677	1,24,40,959
Bengal and Madras Service Family Pension Fund .	7,46,758	90,942	8,13,700	28,995	8,14,705
TOTAL	1,35,63,725	9,49,791	1,45,12,516	12,57,852	1,32,55,664
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund . . .	2,98,725	1,92,765	4,89,490	375	4,89,135
TOTAL	1,38,60,450	11,42,556	1,50,03,006	12,58,267	1,37,44,799
MADRAS.					
Military Assistant Surgeons' Fund . . . . .	(a)3,44,064	20,735	3,64,799	16,899	3,47,900
BOMBAY.					
Uncovenanted Service Family Pension Fund . . .	(a)33,55,439	2,85,615	36,41,121	2,25,513	34,15,611
TOTAL	1,75,59,953	14,18,176	1,90,08,923	15,00,619	1,75,08,310
ENGLAND : Secretary of State— Indian Military Widows' and Orphans' Fund .	631	1,226	1,860	560	1,300
Converted into Rs. at £1=Rs. 10 . . . . .	6,340	12,265	18,605	5,601	13,001
TOTAL Rs. . . . .	1,75,66,293	14,61,241	1,90,27,534	15,06,223	1,75,21,311

(a) Differs from last year's closing balance for correction since made

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES, of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers	TOTAL.	Repayments in 1920-1921	Transfers	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POST OFFICE CASH CERTIFICATES.							
India, General . . . . .	(a)5,75,31,357	52,09,056	...	6,27,40,413	1,49,61,657	...	(b)4,77,78,756
POST OFFICE SAVINGS BANK.							
India, General . . . . .	(a)21,34,90,404	18,84,97,745	...	40,19,88,149	17,33,51,977	...	22,86,36,172
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General . . . . .	1,21,567	1,30,482	...	2,52,049	23,810	...	2,28,239
DEPARTMENTAL.							
India, General . . . . .	4,56,33,128	83,50,856	...	5,39,83,984	46,89,093	...	4,92,94,891
Bombay . . . . .	(a)17,700	2,266	...	19,966	...	...	19,966
Assam . . . . .	51,802	9,554	...	61,356	538	...	60,818
TOTAL	4,57,02,630	83,62,676	...	5,40,65,306	46,89,631	...	4,93,75,675
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS . . . . .	4,58,24,197	84,93,158	...	5,43,17,355	47,13,411	...	4,96,03,914
COMPANIES RAILWAYS' PROVIDENT FUND.							
India, General . . . . .	8,88,77,097	2,13,89,471	...	11,02,66,568	96,26,926	...	10,06,39,642
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General . . . . .	(a)54,955	7,710	...	62,665	...	...	62,665
Madras . . . . .	1,74,868	19,454	...	1,88,322	46,796	23,561	1,17,965
Bombay . . . . .	(a)76,111	7,677	...	83,788	5,500	...	78,288
Bengal . . . . .	(a)1,93,518	19,265	...	2,12,783	68,214	...	1,44,569
United Provinces of Agra & Oudh . . . . .	52,269	9,842	...	62,111	...	...	62,111
Punjab . . . . .	(a)1,55,225	20,861	...	1,76,086	11,226	...	1,64,860
Burma . . . . .	87,102	13,497	...	1,00,599	1,000	...	99,599
Bihar and Orissa . . . . .	2,34,764	29,600	...	2,64,364	...	...	2,64,364
Central Provinces and Berar . . . . .	(a)77,719	7,539	...	85,258	20,923	...	61,335
TOTAL	11,06,531	1,29,445	...	12,35,976	1,53,659	23,561	10,58,756
DEPARTMENTAL.							
India, General . . . . .	(a)3,26,465	55,967	...	3,82,432	55,785	...	3,26,647
TOTAL CIVIL ENGINEERS' PROVIDENT FUND . . . . .	14,32,996	1,85,412	...	16,18,408	2,09,444	23,561	13,85,403
Carried over . . . . .	40,71,56,021	22,37,73,842	...	63,09,08,863	20,28,63,445	23,561	42,80,43,887

(a) Differs from last year's closing balance for correction since made.

(b) Vide foot note (f), page 319.

O. to V.—Debt, Deposits, &c.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921—*contd.*

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayment in 1920-21.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	40,71,56,051	22,37,74,812	...	63,09,30,863	20,28,63,445	23,561	42,80,43,887
FOREST OFFICERS' PROVIDENT FUND.							
India, General	(a) 1,01,503	10,154	...	1,11,653	40,637	...	71,026
Madras	21,189	1,406	...	25,595	26	...	25,569
Bombay	3,693	606	...	4,499	...	...	4,499
Bengal	13,227	123	...	13,350	13,350	...	...
United Provinces of Agra and Oudh	36,441	2,206	...	38,647	16,926	...	21,721
Punjab	(a) 15,917	3,244	...	49,161	...	...	49,161
Burma	(a) 1,58,391	8,472	...	1,66,863	4,592	...	1,62,271
Bihar and Orissa	28,742	1,643	...	30,338	...	18,876	13,012
Central Provinces and Berar	(a) 36,494	4,678	...	40,172	...	...	40,172
Assam	21,124	2,166	...	23,290	...	10,631	12,659
TOTAL F. O. P. FUND	(a) 4,68,927	34,701	...	5,03,628	75,531	29,007	3,99,090
POLICE OFFICERS' PROVIDENT FUND							
India, General	(a) 35,577	2,648	...	38,225	7	...	38,218
Madras	1,05,346	16,959	...	1,21,705	10,422	...	1,11,283
Bombay	26,181	149	...	26,330	...	1,144	25,186
Bengal	(a) 32,028	4,443	...	36,471	...	...	36,471
United Provinces of Agra and Oudh	(a) 12,037	3,187	...	15,284	594	...	14,690
Punjab	27,313	5,104	...	32,417	...	18,500	13,917
Burma	99,478	...	...	99,478	2,197	...	97,281
Bihar and Orissa	62,668	8,324	...	70,987	7,964	...	63,023
Central Provinces and Berar	1,66,462	23,985	...	1,92,447	13,183	...	1,79,264
TOTAL	(a) 5,69,145	64,199	...	6,33,344	31,367	19,644	5,79,333
GENERAL PROVIDENT FUND.							
CIVIL.							
India, General	56,28,977	12,09,539	...	68,38,516	9,41,929	...	58,96,587
Madras	(a) 99,96,503	15,01,429	23,561	85,21,484	9,51,387	...	76,70,097
Bombay	76,95,255	17,48,160	1,144	94,41,559	8,17,863	...	86,23,696
Bengal	(a) 8,13,483	16,85,360	...	84,98,833	6,33,310	...	78,65,523
United Provinces of Agra and Oudh	(a) 63,37,167	13,08,566	...	78,45,723	6,03,247	...	72,37,476
Punjab	52,37,725	11,62,144	18,500	64,18,369	7,12,229	...	57,06,140
Burma	(a) 33,34,758	8,68,165	...	48,12,926	6,06,396	...	42,06,530
Bihar and Orissa	35,72,051	7,71,859	18,876	43,62,289	4,46,513	...	39,15,746
Central Provinces and Berar	(a) 33,35,431	7,35,413	...	40,70,874	4,29,428	2,614	36,38,832
Assam	14,64,879	3,41,147	10,631	18,16,657	1,21,052	...	16,95,605
TOTAL CIVIL	5,12,36,222	1,13,21,796	72,212	6,26,30,230	62,68,884	2,614	5,63,58,732
DEPARTMENTAL.							
India, General	79,40,276	20,63,637	...	1,00,03,913	12,86,106	...	87,67,807
TOTAL G. P. FUND	5,91,76,498	1,33,85,433	72,212	7,26,34,143	75,04,990	2,614	6,51,26,539
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	1,02,395	16,190	...	1,18,585	83,865	...	31,720
Madras	46,459	17,024	...	63,483	6,139	...	57,344
Bombay	44,437	28,059	...	72,496	6,162	...	66,334
Bengal	(a) 1,21,041	28,910	...	1,52,951	1,030	...	1,51,891
United Provinces of Agra and Oudh	57,354	19,148	...	76,797	8,571	...	68,226
Punjab	78,910	17,408	...	96,018	...	...	96,018
Burma	34,345	11,627	...	45,972	7,579	...	38,393
Bihar and Orissa	32,949	10,137	...	43,086	...	...	43,086
Central Provinces and Berar	...	725	2,614	3,339	...	...	3,339
TOTAL CIVIL	5,20,890	1,49,223	2,614	6,72,727	1,13,376	...	5,59,351
DEPARTMENTAL.							
India, General	13,623	5,763	...	19,376	27	...	19,349
TOTAL OTHER M. P. FUND	5,34,513	1,54,976	2,614	6,92,103	1,13,403	...	5,78,700
CEMETERY ENDOWMENT FUND.							
India, General	(a) 30,819	1,226	...	32,045	...	...	32,045
North-West Frontier Province	6,469	142	...	6,611	...	...	6,611
Madras	(a) 39,045	4,071	...	43,116	...	...	43,116
Bombay	(a) 80,185	2,215	...	82,400	...	...	82,400
Bengal	42,195	875	...	43,070	...	...	43,070
United Provinces of Agra and Oudh	1,11,867	4,236	...	1,16,097	...	...	1,16,097
Punjab	59,015	3,216	...	62,261	...	...	62,261
Burma	23,665	210	...	23,875	...	...	23,875
Bihar and Orissa	19,429	440	...	19,869	...	...	19,869
Central Provinces and Berar	16,515	726	...	17,241	...	...	17,241
Assam	6,550	115	...	6,665	...	...	6,665
TOTAL	4,35,784	17,493	...	4,53,230	...	...	4,53,230
Carried over	46,83,40,918	23,73,31,647	74,828	70,58,47,391	21,05,91,736	74,526	49,61,80,829

(a) Differs from last year's closing balance for correction since made.

(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921—*concl'd.*

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayments in 1920-1921.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BANKS ACCOUNTS— <i>cont'd.</i> Brought forward	46,83,40,918	23,74,31,647	74,826	70,58,47,391	21,05,91,736	74,826	49,51,80,829
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	1,17,359	16,198	...	1,33,557	1,545	...	1,32,012
OPIMUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	6,348	869	...	7,217	40	...	7,177
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	99,183	12,363	...	1,11,561	44	...	1,11,457
INDIAN CIVIL SERVICE ANNUITY FUND.							
India, General	67,598	1,33,132	...	2,00,730	35,479	...	1,65,251
Madras	(a) 1,09,887	1,61,063	...	2,70,950	3,598	...	2,67,352
Bombay	(a) 1,15,268	1,85,338	...	3,00,606	18,255	...	2,82,351
Bengal	1,21,378	1,71,830	...	2,93,208	5,441	...	2,87,767
United Provinces of Agra and Oudh	(a) 1,67,235	1,95,317	...	3,62,552	5,500	...	3,57,052
Punjab	(b) 1,04,954	1,64,152	...	2,59,106	10,833	...	2,58,273
Burma	83,282	1,38,838	...	2,22,120	3,459	...	2,18,661
Bihar and Orissa	(a) 80,295	1,07,583	...	1,87,878	420	...	1,87,458
Central Provinces and Berar	(a) 58,025	94,699	...	1,52,724	2,991	...	1,49,733
Assam	35,477	47,807	...	82,784	1,963	...	80,821
Total	9,43,399	13,99,259	...	23,42,658	87,939	...	22,54,719
DEPARTMENTAL.							
India General	6,440	12,639	...	19,079	3,123	...	15,956
TOTAL INDIAN CIVIL SERVICE ANNUITY FUND	9,49,839	14,11,898	...	23,61,737	91,062	...	22,70,675
TOTAL BANKS ACCOUNTS	46,95,13,602	23,88,72,975	74,826	70,84,61,403	21,06,84,427	74,826	49,77,02,150
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	50,319	56,198	...	1,06,517	67,122	...	39,395
HINDU FAMILY ANNUITY FUND.							
India, General	44,867	94,882	...	1,39,249	1,03,345	...	35,904
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(a) 19,336	24,384	...	43,720	15,011	...	28,709
LOCAL FUND PENSION FUND.							
Bombay	(a) 95,819	36,386	...	1,32,205	15,999	...	1,16,206
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	(a) 3,871	29,391	...	33,262	28,038	...	5,224
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	(a) 1,59,89,615	23,93,872	...	1,83,83,487	14,61,518	...	1,69,21,969
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	14,797	48,466	...	63,265	70,914	...	-7,651
TOTAL SPECIAL ACCOUNTS	1,62,18,624	26,83,079	...	1,89,01,703	17,61,947	...	1,71,39,756
GRAND TOTAL	48,57,32,226	24,15,56,054	74,826	72,73,63,106	21,24,46,374	74,826	51,18,41,900

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1920.

	Balance, 31st March 1920.	Receipts in 1920-21.	TOTAL.	Repayments in 1920-21.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT FUNDS.					
India, General	(a) 2,53,509	3,32,636	5,86,145	3,27,099	2,59,046
North-West Frontier Province	3,87,533	8,65,483	12,53,016	10,16,565	2,36,451
Madras	1,27,53,773	2,65,99,570	3,93,53,343	3,04,61,871	88,91,472
Bombay	41,75,763	1,27,56,459	1,69,32,222	1,34,28,847	35,03,375
Bengal	34,54,497	1,15,92,200	1,50,46,697	1,16,03,596	34,43,101
United Provinces of Agra and Oudh	(a) 6,18,943	1,72,29,287	2,33,17,235	1,54,62,339	78,54,896
Punjab	(a) 52,55,936	1,16,63,150	1,69,19,086	1,23,31,354	45,87,732
Burma	36,89,165	66,03,158	1,02,92,323	57,76,784	45,15,539
Bihar and Orissa	(a) 30,21,393	1,04,34,715	1,34,56,108	97,53,997	37,02,111
Central Provinces and Berar	25,37,568	53,10,880	78,48,448	65,46,609	13,01,839
Assam	8,25,534	26,86,959	35,11,593	25,72,391	9,39,202
TOTAL DISTRICT FUNDS	4,24,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714
Carried over	4,24,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714

(a) Differs from last year's closing balance for correction since made.

(b) Includes Rs. 11,453 transferred from North-West Frontier Province.

O. to V.—Debt, Deposits, etc.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Re-payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,21,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714
OTHER FUNDS.					
India, General	(a) 5,11,311	10,66,516	15,77,827	11,20,958	4,56,869
North-West Frontier Province	4,45,053	10,30,620	14,75,673	9,87,597	4,89,076
Madras	(a) 10,33,068	45,01,774	55,34,842	42,76,108	12,58,734
Bombay	(a) 12,27,884	43,98,859	56,26,743	41,91,020	14,35,723
Bengal	(a) 8,42,207	19,16,794	27,18,994	18,92,118	7,26,876
United Provinces of Agra and Oudh	(a) 7,03,887	23,21,343	30,25,235	23,26,772	6,98,463
Punjab	(a) 1,05,196	12,08,445	16,13,941	11,86,207	4,27,734
Burma	7,08,291	18,87,862	25,96,153	17,02,523	8,93,633
Bihar and Orissa	(a) 13,43,918	33,41,147	46,85,065	22,29,148	24,55,917
Central Provinces and Berar	10,10,567	17,27,716	27,38,283	18,18,080	9,20,203
Assam	(a) 60,770	74,640	1,35,410	75,679	59,731
TOTAL OTHER FUNDS	82,53,448	2,34,75,721	3,17,29,169	2,19,06,210	98,22,959
GRAND TOTAL	5 06,96,037	12,95,49,318	18,02,45,385	13,11,87,712	4,90,57,673

(a) Differs from last year's closing balance for correction since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1921.

	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	47,43,358	2,88,969	50,32,327	...	50,32,327
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Funds	2,210	197	2,407	...	2,407
	47,45,568	2,89,166	50,34,734	..	50,34,734

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1921.

SILVER PURCHASED DURING THE YEAR				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.		TOTAL.
	England £	India. £	TOTAL. £				£	Equivalent in R	R	“	
3,200,107	33,284	732,189	765,473	76,37,348	85,78,680	9,41,332	156	1,564	1,71,631	1,73,195	(a) 7,68,137

(a) Not transferred to the Gold Standard Reserve as the coinage has not been effected.

No. 87B.—ACCOUNT of LOSS on RUPEE COINAGE for the Year ended 31st March 1921.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.							
Quantity oz.	Payment made in.			Purchase price. Rs.	Charges connected with purchase and coinage.				Total Charges.	Outturn value.	Difference representing loss.
	England. £	India. £	Total. £		England.		India.	Total.			Rs.
					£	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	6,86,02,210	30,08	30,076	12,16,734	12,46,860	6,98,49,070	6,06,01,046	92,48,024

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1921.

Balance, 1st April 1920.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1921.
£	£	£	£	£	£	£
37,117,901	...	2,041,273	...	39,159,174	...	39,159,174

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1921.

	£	£
In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of . . . . .	3,414,000	
In 2½ per cent. consolidated stock the face value of . . . . .	1,000,000	
In Transvaal Government 3 per cent. Guaranteed Stock 1923-53 the face value of . . . . .	1,092,023	
In Guaranteed 2½ per cent. Stock the face value of . . . . .	438,720	
In 5 per cent. Exchequer Bonds 1921 repayable on 5th October 1921 the face value of . . . . .	6,955,800	
In 5½ per cent. Exchequer Bonds, 1925, redeemable on notice 1st February 1922 the face value of . . . . .	2,663,700	
British Treasury Bills the face value of . . . . .	24,559,000	
TOTAL FACE VALUE . . . . .	40,123,243	
Total estimated value of securities mentioned above on 31st March 1921 . . . . .		38,951,416
Cash at the Bank of England . . . . .		4,883
TOTAL . . . . .		38,956,299(a)

(a) Differs from the closing balance shown in Account No. 88 by £202,875, representing depreciation in the market value of the securities as compared with the cost price.

No. 88B.—STATEMENT showing the GAIN and Loss on account of GOLD TRANSACTIONS for the year ended 31st March 1921.

	Rs
Balance on 1st April 1920 . . . . .	...
Gain on gold transactions—	
Gain on imported gold . . . . .	13,71,574
" gold purchased by the Secretary of State . . . . .	1,25,96,639
	1,39,68,213
Loss on gold transactions—	
Loss on sales of gold . . . . .	2,09,13,504
" Indian Mines gold . . . . .	26,80,786
	2,35,94,290
Difference representing loss transferred to Account No. 88C. . . . .	96,26,077
Balance on 31st March 1921 . . . . .	...

No. 88C.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1921.

India.	Credit.	Debit.
	Rs.	Rs.
Balance on 1st April 1920 . . . . .	5,23,07,075	...
<b>On sterling bills and telegraphic transfers on London—</b>		
Amount of bills drawn (£30,988,000) converted at 2s. the rupee 30,98,80,000 (Vide Account No. 93).		
Amount of rupees received in respect of sterling bills, etc. . . . . 23,55,79,920		
Loss by exchange . . . . .		2,43,00,080
<b>On realisation of Sterling Securities of the Paper Currency Reserve . . . . .</b>	...	17,00,03,568
<b>On cancellation of overbuying guarantees . . . . .</b>	...	1,68,84,752
<b>On other transactions—</b>		
Recoverable War Expenditure, and other Military transactions . . . . .	...	11,71,89,843
Admiralty transports and other Marine transactions . . . . .	75,300	...
Gold transactions (Vide Account No. 88B) . . . . .	...	96,26,077
Loss on rupee coinage (Vide Account No. 87B) . . . . .	...	92,48,024
Sale of Burma Rice . . . . .	7,49,913	...
Opium supplied to Colonial Governments . . . . .	...	16,83,292
Other transactions with Colonial Governments and Protectorates . . . . .	...	1,42,620
Postal and Money Order transactions . . . . .	...	83,24,683
Lighting and Buoying in the Persian Gulf . . . . .	...	58,347
Advances to Emigration Agents and Supplies to His Majesty's Ships . . . . .	...	2,84,245
Persia Bills . . . . .	...	3,38,670
Revaluation at 2s per rupee of English money etc. . . . .	4,41,648	...
Transaction of the Bombay Development Scheme . . . . .	4,01,000	...
Miscellaneous . . . . .	2,33,838	...
<b>TOTAL INDIA . . . . .</b>	<b>19,01,79,999</b>	<b>35,80,84,201</b>
<b>Net loss by exchange during the year . . . . .</b>	<b>..</b>	<b>35,61,82,502</b>
<b>Deduct—</b>		
(1) Amount transferred to Railway Capital Account . . . . . 2,92,49,993		
(2) Ditto „ Revenue Account . . . . . 1,18,66,197		
(3) Ditto Irrigation Capital Account . . . . . 1,81,629		
(4) Ditto „ Revenue Account . . . . . 2,417		
(5) Ditto Delhi Capital Account . . . . . 3,32,803		
(6) Ditto Posts and Telegraphs Department . . . . . 14,13,519		
(7) Ditto General Expenditure head 'Exchange' . . . . . 3,23,39,526		7,53,86,084
<b>Net loss brought to account under this head during the year . . . . .</b>	<b>...</b>	<b>28,07,96,418</b>
<b>Balance held under Suspense on 31st March 1921 . . . . .</b>	<b>...</b>	<b>22,84,89,343</b>

NOTE.—In the accounts for 1920-21, sterling transactions have been converted into rupees on a uniform basis of £1=Rs 10. All exchange gains or losses arising in respect of remittances and other transactions are recorded in the first instance under this head, the portion attributable to the revenue and capital accounts in respect of the net outlay incurred in England being subsequently transferred to those accounts. These transfers have been made on the basis of the average telegraphic transfer rates from Calcutta on London during the year, viz, 1s—8-6570285d the rupee, and the portion of the loss attributable to the revenue account which relates to net outlay in England on commercial services (Railways, Irrigation and Posts and Telegraphs) has been debited to the commercial heads concerned, the balance of the loss pertaining to the revenue account has been shown under the general expenditure head "Exchange" (vide Account No. 45).

The outstanding balance of Rs. 22,84,89,343 held under this head on 31st March 1921 represents unadjusted loss held in Suspense against the possibility of opposite results in succeeding years.

[Old Account 79].

## No. 88D.—ACCOUNT OF PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of the year 1920-21.

Name of Railway.	BALANCE AT END OF 31st MARCH 1920.		DURING 1920-21.		- TO END OF 1920-21.		BALANCE AT 31st MARCH 1921.	
	At debit.	At credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At debit.	At credit.
	2	3	4	5	6	7	8	9
1								
Ahmedabad Dholka	...	2,936	200	2,461	9,74,960	9,74,985	...	75
Ahmedabad Parantij	...	20,707	...	951	23,03,460	22,83,707	...	19,763
Amritsar—Patti—Kasur	...	3,837	12,000	16,450	27,42,633	27,43,246	613	...
Baripada Talband	...	87,925	93,150	1,62,941	14,55,150	14,34,716	...	18,434
Brahmaputra Sutanpur	...	...	...	...	27,65,274	27,65,274	...	...
Branch line companies under the Audit of Government Examiner, East India Railway.	...	3,939	6	3,945	1,10,08,498	1,10,08,498	...	...
Chaparmukh—Sileghat	...	48,489	2,95,099	3,53,080	28,85,464	28,94,896	9,432	...
Hardwar—Dehra	...	102	5,000	2,024	6,49,832	6,46,754	...	3,078
Idar Road Khamakhed	...	10,284	30,168	26,536	23,85,043	28,71,732	...	18,910
Kalka—Fatta	17,850	...	...	...	11,14,613	11,32,463	17,850	...
Kalka—Lahbazar	...	...	...	...	17,71,408	17,71,408	...	...
Khulna—Bagrhat	...	2,981	65,000	45,679	2,20,920	1,98,618	...	22,302
Mandira Bhon	...	23,176	9,493	27,726	7,16,007	7,11,154	...	4,943
Central Provinces	...	8,437	...	...	21,65,000	21,46,563	...	8,417
Mymensingh—Bhairabazar	...	2,360	32,000	45,905	41,11,587	41,23,142	11,555	...
Mymensingh—Jagannathganj	...	...	...	...	48,22,352	48,23,332	...	...
Pachora Jannar	...	...	...	...	25,56,305	25,56,305	...	4,830
Parpoash Raipura	...	53,490	30,000	18,660	14,31,139	14,20,309	...	10
Pulgaon Arvi	...	4,256	1,24,846	1,29,092	13,01,973	13,01,963	...	23,174
Sara Sertiganj	7,13,543	...	...	...	9,19,000	8,95,526	7,50,561	...
Shalkot Narawal	...	19,265	...	32,018	59,00,375	66,00,936	...	18,195
Tapti Valley	...	4,014	2,300	1,070	18,94,000	18,75,805	30,367	...
Total	7,36,983	3,18,462	6,39,262	9,04,272	6,36,00,848	6,92,88,769	8,20,378	1,37,457

NOTE.—This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no capital interest, vide paragraph 6 of the General Note (Section H.)



No. 89—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921.

INDIA, GENERAL.		Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
<i>Civil Deposits.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits		5,06,507	15,90,253	20,96,760	14,41,118	6,55,642
Civil Court Deposits		2,21,161	4,55,925	6,77,086	4,61,299	2,15,787
Criminal Court Deposits		13,063	12,476	25,539	20,801	4,738
Personal Deposits		9,78,126	86,13,778	95,91,904	87,98,849	7,93,055
Municipal Funds		4,15,066	12,21,209	16,36,275	13,86,080	2,50,195
Renewal and Enforcement Fees on Government Promissory Notes		50	513	563	456	107
Deposits on account of Gold purchases		5,93,745	...	5,93,745	5,93,745	...
Peace Flag Fund		(a) 2,303	882	3,191	1,148	2,043
Grant made by the British Cotton-growing Association		(a) 1,435	...	1,435	...	1,435
Trust Interest Fund		(a) 65,191	1,07,57,096	1,08,22,287	1,16,26,618	-8,04,331
Deposits of deceased officers and men of the Indian Army		(a) 43,769	94,866	1,37,635	5,513	1,32,122
Deposits on account of Enemy Property		1,41,330	1,624	1,42,954	120	1,42,834
Public Works Deposits		(a) 4,06,307	7,05,494	11,11,801	6,10,377	5,01,424
Unclaimed General Provident Fund Deposits		(a) 527	...	527	...	527
Royalty on suspended patents belonging to enemy subjects		13,307	81	13,388	...	13,388
Deposit pertaining to Hostile Firms		1,14,405	...	1,14,405	...	1,14,405
<i>Other Deposits.</i>						
Military Deposits	Peshawar Division	(a) 1,57,191	6,90,122	8,47,313	6,52,805	1,94,508
	Rawalpindi "	(a) 1,29,430	4,52,763	5,82,243	4,52,717	1,29,526
	Lahore "	(a) 2,29,327	3,05,936	5,35,263	2,71,167	2,64,096
	Quetta "	3,79,893	20,97,494	24,77,387	17,03,189	7,74,198
	Mhow "	(a) 1,24,707	2,81,667	4,06,434	1,15,732	2,90,702
	Poona "	29,94,669	14,00,283	44,54,952	12,48,835	32,06,117
	Meerut "	(a) 2,59,235	6,79,276	9,68,511	4,27,490	5,41,021
	Lucknow "	(a) 1,79,819	1,33,780	3,13,599	1,42,130	1,71,469
	Secunderabad "	(a) 70,507	30,771	1,01,278	56,908	44,370
	Burma "	(a) 75,492	1,82,051	2,57,543	1,80,537	77,006
	Supply Circle	(a) 30,108	64,145	94,253	50,059	44,194
	Central War Accounts	(a) 15,63,927	55,51,521	9,87,824	14,95,162	-4,97,338
	Non-Military Pay and Pensions Accounts	(a) 65,741	2,20,917	2,86,661	2,15,265	71,396
	Field Controller, Lahore	...	1,06,16,051	1,06,16,051	95,37,843	10,78,208
	Royal Air Force	...	65,51,684	65,51,684	...	65,51,684
	Peshawar Division	48	297	345	284	61
	Rawalpindi "	73	776	849	783	66
	Lahore "	2,046	5,939	7,985	5,025	2,960
	Quetta "	1,026	1,201	2,227	1,348	879
	Mhow "	357	1,054	1,411	794	617
Trust Interest Account (Military)	Poona "	795	993	1,788	1,079	709
	Meerut "	208	644	852	765	87
	Lucknow "	(a) 500	4,119	4,619	4,041	578
	Secunderabad "	221	1,679	1,900	1,022	878
	Burma "	...	202	202	197	5
	Supply Circle	...	665	665	525	140
	Central War Accounts	-449	699	250	943	-693
	Military Works Deposits	39,63,478	1,11,37,541	1,51,01,019	68,44,211	82,56,808
	Marine Deposits	58,028	13,51,342	14,09,370	2,66,923	1,42,447
	Deposits (Railway Capital Accounts)	22,60,301	61,58,964	87,19,265	55,39,774	31,79,491
Trust Interest Account (Civil)	Deposits (Railway Revenue Accounts)	2,71,89,562	11,12,10,597	13,84,10,159	10,98,12,658	2,85,97,501
	State Railway Fine Fund (Railway Revenue Accounts)	(a) 84,762	3,85,536	4,70,298	3,16,870	1,53,428
	Postal and Telegraph Fine Fund	3,251	765	4,016	731	3,282
	Posts and Telegraphs Furniture Fund	-285	6,278	5,993	7,452	-1,459
	Trust Interest Account (Posts and Telegraphs)	(a) 376	10,055	10,431	10,068	363
	Void Money Orders (Posts and Telegraphs)	(a) 9,69,689	81,89,593	94,59,282	84,81,269	9,78,013
	Short payments on account of Money Orders (Posts and Telegraphs)	(a) 1,61,698	4,85,620	6,47,318	5,76,783	70,535
	Foreign Money Orders (Posts and Telegraphs)	22,75,060	11,97,03,743	11,59,78,803	11,45,29,905	14,48,898
	British Postal Orders (Posts and Telegraphs)	2,10,57,000	23,91,221	2,33,48,221	5,13,781	2,31,04,440
	British Postal Orders Remittance (Posts and Telegraphs)	-2,10,57,000	...	-2,10,57,000	20,47,440	-2,31,04,440
	Dead Accounts, Savings Bank (Posts and Telegraphs)	10,25,837	13,982	10,39,819	5,937	10,33,882
	Customs Duty on Foreign Parcels (Post- and Telegraphs)	3,156	61,134	61,290	57,720	6,570
	Aligarh Workshop Cheques (Posts and Telegraphs)	(a) 44,134	2,29,308	2,73,492	2,36,828	36,664
	Penny Postage Stamps (Posts and Telegraphs)	(a) -30,678	7,302	-23,286	12	-23,298
	International Reply Coupons Issued (Posts and Telegraphs)	4,802	339	5,141	64	5,077
	Ditto ditto Exchanged (Posts and Telegraphs)	(a) -2,411	171	-2,240	954	-3,194
	Unclaimed General Provident Fund Deposits (Posts and Telegraphs)	988	505	1,493	20	1,473
	Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	11,894	5,31,035	5,42,929	5,21,061	21,868
	Sale of Red Cross Seals (Posts and Telegraphs)	...	...	...	...	...
	Deposits on account of Ferry Charges in Kashmir (Posts and Telegraphs)	48	-146	194	194	...
	Other Postal and Telegraph deposits	(a) 18,96,946	33,18,527	52,15,473	35,74,091	16,41,382
TOTAL		4,36,13,314	31,27,81,720	35,63,98,064	29,48,77,518	6,15,20,546
Carried forward		4,36,13,314	31,27,84,720	35,63,98,064	29,48,77,518	6,15,20,516

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-21.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,36,13,544	31,27,84,720	35,63,98,064	29,48,77,518	6,15,20,546
<b>NORTH-WEST FRONTIER PROVINCE.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	8,73,667	17,57,349	26,31,016	17,93,097	8,37,919
Personal Deposits	7,63,831	53,12,012	61,28,843	49,78,668	11,50,275
Municipal Funds	13,02,880	29,18,516	42,81,336	22,09,973	20,71,413
Trust Interest Fund	(a) 214	17,855	18,059	17,433	623
Public Works Deposits	(a) 66,116	97,530	1,63,646	81,402	82,184
Renewal and Enforcement fees on Government Promissory Notes	4	2	6	6	...
Deposits on account of Enemy Property	115,468	...	15,418	...	15,468
Deposits for Government Loan	...	13,000	13,000	13,000	...
Deposits for the purchase of Gold	12,000	...	12,000	12,000	...
Special War Deposits	...	2	2	...	2
<b>TOTAL</b>	<b>30,97,170</b>	<b>1,01,66,256</b>	<b>1,32,63,426</b>	<b>91,05,539</b>	<b>41,57,887</b>
<b>MADRAS.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	60,62,255	67,82,056	1,28,44,310	70,83,783	57,60,527
Civil Court Deposits	(a) 96,55,988	1,46,22,913	2,42,78,908	1,51,15,13	91,63,783
Criminal Court Deposits	3,51,794	2,02,503	7,22,297	3,98,746	3,23,551
Personal Deposits	25,08,393	2,95,20,837	3,20,8,210	2,99,40,524	20,97,66
Municipal Funds	28,83,140	52,05,076	80,88,116	64,80,328	16,7,788
Trust Interest Fund	3,93,797	47,82,082	51,71,879	50,21,347	1,66,532
Deposits for work done for public bodies or individuals	2,39,371	4,14,980	6,54,351	4,45,625	2,08,726
Deposits of the Tea Cess Fund	(a) 5,288	40,606	45,894	43,591	2,303
Public Works Deposits	11,00,030	12,86,108	23,86,638	17,15,193	6,71,445
Renewal and Enforcement fees on Government Promissory Notes	83	553	636	5,105	—4,469
Unclaimed General Provident Fund Deposits	(a) 9,901	19,183	29,184	2,171	26,913
Deposits pertaining to Hostile Firms	(a) 59,533	28,968	88,799	103	88,196
Deposits on account of Enemy Property	16,29,112	22,772	16,52,084	11,517	16,40,567
Reverse Council Bills	8,32,972	...	8,32,972	8,32,972	...
Gold purchases	58,000	...	50,000	50,000	...
Sale proceeds of Dye-stuffs received under Peace Treaty	...	1,47,109	1,47,109	...	1,47,109
<b>TOTAL</b>	<b>2,57,98,657</b>	<b>6,32,44,708</b>	<b>8,90,43,365</b>	<b>6,71,52,618</b>	<b>2,18,90,747</b>
<b>BOMBAY.</b>					
<i>Civil Deposits.</i>					
Bombay Development Deposits	...	6,504	6,504	...	6,504
Deposits for Government Loans	(a) 13,54,560	2,500	2,660	2,500	...
Revenue Deposits	(a) 80,65,382	84,24,468	97,79,028	82,73,183	15,5,940
Civil Court Deposits	(a) 1,86,643	1,01,81,335	1,32,47,317	1,04,15,316	28,32,001
Criminal Court Deposits	47,85,078	3,28,815	5,14,458	3,80,013	1,28,416
Personal Deposits	13,75,614	9,08,839	9,56,23,17	8,95,7,579	60,45,338
Municipal Funds	64,456	71,40,609	8,72,223	73,40,956	11,75,207
Marine Deposits	3,48,476	1,12,314	1,70,710	1,24,902	61,808
Forest Deposits	70,520	8,8,02	6,49,578	3,27,907	3,21,21
Trust Interest Fund	(a) 1,44,221	86,49,305	87,20,525	8,63,117	72,708
Deposits for work done for public bodies or individuals	1,112	4,90,779	6,35,000	2,70,741	3,68,29
Deposits of the Tea Cess Fund	(a) 15,24,330	7,044	8,166	7,569	1,187
Public Works Deposits	1,01,80,897	43,07,123	58,31,569	40,27,210	18,44,343
Deposits pertaining to Hostile Firms	...	45,284	1,232,181	2,18,503	1,00,13,678
Renewal and Enforcement fees on Government Promissory Notes	469	1,688	2,097	2,372	—275
Deposits on account of Enemy Property	(a) 18,09,824	1,34,841	19,44,465	2,44,431	17,00,034
Deposits for the purchase of Gold	(a) 7,87,709	...	7,87,700	7,87,703	6
Deposits on account of Reverse Council Bills	1,04,57,141	...	1,01,57,147	1,04,5,147	...
Deposits on account of Indian Mines Gold	...	1,60,10,613	1,60,10,000	1,60,07,001	—1,30,388
Deposits of decorated officers and men of the Native Army	...	16	15	15	...
Sale proceeds of Dye-stuffs received under Peace Treaty	...	7,12,785	7,12,785	54,064	6,58,731
<b>TOTAL</b>	<b>3,61,05,284</b>	<b>4,83,05,163</b>	<b>8,14,70,447</b>	<b>15,79,1,210</b>	<b>2,65,19,237</b>
Carried over	10,86,74,455	13,15,00,847	24,31,75,302	22,90,86,885	11,40,88,417

(a) Differs from last year's closing balance for correction since made.

O. to V.—Debt, Deposits, etc.

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No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,86,74,455	53,45,00,847	64,31,75,302	52,90,80,885	11,40,94,417
<b>BENGAL.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	20,56,544	41,33,728	61,90,272	34,15,649	27,74,623
Civil Court Deposits	82,57,377	1,95,21,484	2,77,78,861	1,81,21,275	96,57,586
Criminal Court Deposits	2,12,743	3,50,485	5,63,228	3,05,022	2,64,206
Personal Deposits	(a) 97,41,503	8,98,54,105	9,95,95,608	9,04,11,087	91,81,521
Municipal Funds	10,57,014	40,42,391	50,99,405	37,75,975	13,23,430
Trust Interest Fund	(a) 89,699	10,53,399	11,43,098	10,85,977	57,121
Deposits for work done for public bodies or individuals	20,61,643	1,10,31,005	1,30,92,648	1,10,01,791	20,90,357
Deposits of the Tea Cess Fund	23,129	3,23,543	3,46,672	3,13,518	33,154
Forest Deposits	986	1,213	2,199	1,213	986
Public Works Deposits	9,33,411	8,64,500	17,97,921	9,03,787	8,94,134
Deposits of Jute Cess Collections	1,99,341	10,70,471	12,75,811	10,94,340	1,81,455
Unclaimed General Provident Fund Deposits	(a) 22,663	4,924	27,587	2,438	26,149
Renewal and Enforcement Fees on Government Promissory Notes	122	574	696	507	189
Deposits pertaining to Hostile Firms	90,53,717	1,55,309	92,14,103	18,84,702	73,29,404
Deposits on account of Enemy Property	(a) 58,25,059	4,16,754	62,42,813	4,85,271	57,57,142
Deposits on account of Gold Purchases	2,000	...	2,000	2,000	...
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	20,299	25	20,324	5,402	14,922
TOTAL	3,95,62,549	13,25,36,000	17,23,98,549	13,28,10,560	3,95,88,289
<b>UNITED PROVINCES OF AGRA AND OUDH.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 20,52,951	64,95,242	85,48,193	64,85,783	20,62,410
Civil Court Deposits	69,27,780	1,67,40,535	2,36,68,315	1,50,27,643	86,40,672
Criminal Court Deposits	1,29,071	3,17,791	4,46,862	2,93,936	1,52,926
Personal Deposits	(a) 39,33,319	3,90,75,018	4,30,08,337	4,02,25,553	33,82,784
Municipal Funds	(a) 20,10,713	75,31,671	95,42,384	74,77,779	21,70,605
Trust Interest Fund	(a) 23,960	7,83,783	8,07,743	7,88,601	19,143
Unclaimed General Provident Fund Deposits	977	243	1,220	936	284
Deposits for work done for public bodies or individuals	(a) 1,240	6,06,268	6,05,028	3,28,912	2,76,116
Forest Deposits	(a) 18	10	28	24	4
Public Works Deposits	(a) 11,88,758	25,53,719	37,42,477	20,11,533	17,30,944
Renewal and Enforcement Fees on Government Promissory Notes	145	772	917	586	331
Deposits pertaining to Hostile Firms	2,06,512	81,166	2,87,678	9,455	2,78,223
Deposits on account of Enemy Property	173	30,209	30,382	281	30,101
Deposits for Government Loans	...	1,208	1,208	1,208	...
Deposits on account of Gold Purchases	5,84,627	...	5,81,627	5,82,226	2,001
TOTAL	1,70,13,664	7,49,17,635	9,19,31,399	7,31,54,856	1,87,46,548
<b>PUNJAB.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 45,93,345	1,30,37,435	1,76,30,780	1,19,47,717	56,83,038
Personal Deposits	(a) 39,81,753	2,50,30,918	2,90,12,671	2,60,98,156	35,20,515
Municipal Funds	47,99,810	1,03,49,108	1,51,48,918	1,07,22,618	50,26,300
Trust Interest Fund	(a) 39,189	2,08,360	2,47,549	2,18,888	28,961
Deposits for Government Loans (temporary)	...	1,59,700	1,59,000	1,59,100	600
Public Works Deposits	10,49,021	19,79,669	30,28,690	18,63,475	11,65,215
Deposits on account of Enemy Property	(a) 1,64,469	467	1,54,936	1,457	1,63,499
Renewal and Enforcement Fees on Government Promissory Notes	122	191	313	244	69
Deposits pertaining to Hostile Firms	1,237	1	1,238	564	674
Deposits on account of Gold Purchases	5,81,315	...	5,81,315	5,82,560	1,245
Deposits for work done for public bodies or individuals	...	...	...	...	...
TOTAL	1,62,04,561	5,19,65,809	6,71,70,430	5,15,92,779	1,56,77,651
<b>BURMA.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	12,03,938	31,09,207	43,13,145	29,93,894	13,19,251
Civil Court Deposits	11,40,121	17,62,255	29,02,376	21,12,712	7,89,664
Personal Deposits	(a) 1,67,76,344	2,45,10,125	4,12,86,470	3,94,37,294	18,49,176
Municipal Funds	(a) 21,86,948	57,97,243	79,84,191	52,50,400	27,33,791
Deposits on account of Enemy Property	28,30,070	24,721	28,54,791	1,48,790	27,06,001
Marine Deposits	8,345	7,447	15,792	10,297	5,495
Trust Interest Fund	(a) 369	51,817	52,186	50,878	1,308
Deposits for work done for public bodies or individuals	79,777	41,763	1,21,540	1,21,540	...
Public Works Deposits	10,18,008	11,15,742	21,34,650	11,62,704	9,71,946
Renewal and Enforcement fees on Government Promissory Notes	77	941	1,018	918	70
Deposits pertaining to Hostile Firms	(a) 35,572	79	35,651	35,152	499
Deposits on account of Gold Purchases	11,693	...	11,693	11,693	...
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	...	678	678	...	678
TOTAL	2,52,92,162	3,64,22,919	6,17,14,181	5,13,36,302	1,03,77,879
Carried over	20,57,47,791	83,04,42,370	1,03,63,90,161	53,80,11,382	19,83,78,779

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1921—*concl'd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	20,57,47,791	83,06,42,370	1,03,63,90,161	83,80,11,382	19,83,78,779
<b>BIHAR AND ORISSA.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	14,64,197	18,21,567	32,85,764	19,95,315	12,93,449
Civil Court Deposits	29,05,835	60,53,501	89,59,336	57,33,517	32,25,819
Criminal Court Deposits	4,00,388	3,29,531	7,29,919	2,99,481	4,30,438
Personal Deposits	(a) 23,56,003	98,87,232	1,22,43,235	94,23,470	28,19,765
Municipal Funds	10,22,967	24,58,653	34,81,620	24,15,825	10,65,795
Trust Interest Fund	(a) 10,349	2,06,921	2,17,270	2,17,145	125
Deposits for work done for public bodies and individuals	2,63,869	4,83,486	7,47,355	5,15,093	2,31,262
Public Works Deposits	(a) 3,45,524	8,13,816	11,59,340	5,93,313	5,66,027
Renewal and Enfacement Fees on Government Promissory Notes	80	143	223	182	41
Unclaimed General Provident Fund Deposits	1,629	...	1,629	129	1,500
Deposits on account of Enemy Property	(a) 3,02,027	8,002	3,10,029	2,664	3,07,365
for Gold purchases	11,484	...	11,484	11,484	...
Famine Charitable Relief Fund	(a) 22,142	55,182	77,324	56,103	21,271
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	—12,080	1,387	—10,693	...	—10,693
<b>TOTAL</b>	<b>90,94,464</b>	<b>2,21,22,421</b>	<b>3,12,16,885</b>	<b>2,12,64,721</b>	<b>99,52,164</b>
<b>CENTRAL PROVINCES AND BERAH.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	7,57,374	10,84,528	18,41,902	13,00,923	5,40,979
Civil Court Deposits	20,49,665	43,80,589	64,30,254	50,29,413	14,00,841
Personal Deposits	10,15,002	64,32,217	74,47,219	68,51,891	5,96,328
Municipal Funds	(a) 10,22,552	37,87,207	48,09,759	40,38,900	7,70,859
Forest Deposits	(a) 971	4,745	5,716	5,285	491
Trust Interest Fund	20,324	1,89,973	2,10,297	1,49,598	60,699
Deposits for work done for public bodies or individuals	2,886	51,089	53,975	2,612	51,363
Public Works Deposits	5,97,696	10,63,934	16,61,630	11,09,820	5,51,810
Renewal and Enfacement fees on Government Promissory Notes	(a) 15	166	181	154	27
Unclaimed General Provident Fund Deposits	929	...	929	329	...
Deposits for purchase of Gold	56,000	...	56,000	56,000	...
<b>TOTAL</b>	<b>55,22,814</b>	<b>1,69,95,448</b>	<b>2,25,18,262</b>	<b>1,85,44,925</b>	<b>39,73,337</b>
<b>ASSAM.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 4,84,727	5,86,817	10,21,544	5,66,167	4,55,377
Civil Court Deposits	1,34,965	3,98,430	5,33,395	2,31,488	2,98,907
Personal Deposits	(a) 8,56,657	25,20,245	33,76,902	24,88,449	8,88,453
Municipal Funds	(a) 2,04,881	7,85,318	9,92,199	7,61,852	2,30,347
Trust Interest Fund	(a) 1,098	12,601	13,699	13,723	—24
Deposits for work done for public bodies or individuals	39,829	33,476	73,305	15,353	57,952
Public Works Deposits	(a) 1,13,629	2,53,103	3,66,732	2,19,449	1,47,283
Renewal and Enfacement Fees on Government Promissory notes	(a) 6	21	27	21	6
Unclaimed General Provident Fund Deposits	2,570	624	3,194	191	3,003
Labour Board Cess Fund	3,371	4,657	8,028	7,544	484
Deposits on account of Gold purchases	2,000	...	2,000	2,000	...
<i>Other Deposits.</i>					
Deposits (Railway Revenue Account)	10,691	49,475	60,166	44,794	15,372
State Railway Fine Fund (Railway Revenue Accounts)	...	29	29	29	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
<b>TOTAL</b>	<b>18,06,570</b>	<b>46,44,796</b>	<b>64,51,366</b>	<b>43,54,060</b>	<b>20,97,306</b>
<b>GRAND TOTAL</b>	<b>22,21,71,639</b>	<b>87,44,05,035</b>	<b>1,08,65,76,674</b>	<b>88,21,75,088</b>	<b>21,44,01,586</b>

(a) Differs from last year's closing balance for correction since made.

O. to V.—Debt, Deposits, etc.



No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year.

N <sup>o</sup> . 90.—ACCOUNT OF IMPERIAL ADVANCES AND LOANS TO INDIAN STATES, showing the amount of such LOANS at the commencement and close of the year.									
	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan ex- tinction.	Rate of Interest.	Amount of Interest received and credited to Revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
LOANS TO INDIAN STATES.									
INDIA, GENERAL.									
Bamunda State . . . . .	...	...	...	...	...	7,000	4 per cent.	2	
Bijawar . . . . .	98,560	...	98,560	24,054	74,506	1,70,000	6 per cent.	5,016	
Durgapur State . . . . .	...	...	...	...	...	5,25,000	4 "	1,617	
Hyderabad State . . . . .	13,38,069	...	13,38,069	10,16,477	2,91,592	2,00,00,000	4 "	63,523	
Samthar State . . . . .	40,000	...	40,000	10,464	29,536	40,000	6 "	2,869	
O. Shahpura . . . . .	2,00,000	...	2,00,000	50,000	1,50,000	2,00,000	6 "	11,298	
Sultan of Muskat . . . . .	6,50,000	...	6,50,000	10,034	6,39,916	6,50,000	6 "	39,657	
TOTAL LOANS TO INDIAN STATES . . . . .									
1,11,912									
O. to V.—Debt, Deposits, etc.									

O. to V.—Debt, Deposits, etc.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*continued*.

	Amount, 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	37,74,712	5,00,000	42,74,712	1,51,689	41,23,043	48,30,000	(b) 4, 6, & 6½ per cent.	1,72,960
Ditto Port Trust	1,37,24,971	3,70,000	1,40,94,971	2,13,209	1,38,81,762	1,75,41,018	4, 5 & 6 per cent.	5,63,352
Ditto Coast Lights Fund	4,77,596	...	4,77,596	28,725	4,48,871	9,38,476	4 "	19,104
TOTAL	1,79,77,279	8,70,000	1,88,47,279	3,93,603	1,84,53,676			7,59,816
BOMBAY.								
Bombay Municipality (Water-supply)	20,78,477	...	20,78,477	31,125	20,47,052	37,30,053	4 per cent.	82,551
Ditto Port Trust, for Dock Extension, etc.	1,41,33,463	...	1,41,33,463	33,469	1,40,99,994	1,42,08,125	3½, 4, 4 and 6 per cent.	4,16,311
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,02,12,275	...	2,02,12,275	1,43,173	2,00,69,057	2,30,15,433	4 per cent.	8,00,705
TOTAL	3,64,24,215	...	3,64,24,215	2,08,072	3,62,16,143			13,00,067
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	2,53,94,985	...	2,53,94,985	4,02,101	2,49,92,884	2,37,70,566	4 "	10,11,618
TOTAL	2,71,59,985	...	2,71,59,985	4,02,101	2,67,57,884			10,91,243
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC.								
	8,16,91,479	8,70,000	8,24,31,479	10,63,776	8,14,27,703			31,51,126

LOANS TO MOFUSSIL MUNICIPALITIES.									
INDIA, GENERAL.									
Ajmer Municipality	..	..	..	..	..	..	..	..	20,648
	(a) 4,89,699	..	4,89,699	20,808	4,88,891	6,98,000	5 & 4 per cent.		
Delhi ditto	..	..	..	..	..	..	..	..	21,016
	5,25,409	..	5,25,409	66,297	4,59,112	16,15,000	4 per cent.		
		..							41,664
TOTAL									
	(a) 10,15,108	..	10,15,108	87,105	9,28,003				
MADRAS.									
Bangalore Civil and Military Station Municipality	..	..	..	..	..	..	..	..	(c) 3,209
	(a) 53,493	..	53,493	8,746	49,750	80,000	4 per cent.		
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES									
	(a) 10,68,604	..	10,68,604	90,851	9,77,753				44,873

(a) Differs from last year's closing balance for correction since made.  
 (b) Two per cent. additional appropriated to form a Sinking Fund.  
 (c) Interest adjusted in India Bonds.



No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921 and the amount of such LOANS at the commencement and close of the Year—*continued*.

	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
INDIA, GENERAL.								
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
Adil-ur-Sultarah Kerman . . . . .	2,546	...	2,546	1,724	822	21,400	4½ per cent.	...
Beri Jagir . . . . .	6,997	...	6,997	...	6,997	20,000	6 "	...
Bilhari Jagir . . . . .	139	...	139	139	...	10,000	6 "	...
Ejina Jagir . . . . .	9,570	...	9,570	2,940	6,630	11,000	6 "	60
Fuglies of Baluchistan . . . . .	14,000	...	14,000	...	14,000	20,000	Nil.	...
Iharwai Jagir . . . . .	8,400	...	8,400	5,306	3,094	8,500	6 per cent.	194
Garauli Jagir . . . . .	9,733	...	9,733	1,053	8,680	18,000	6 "	947
Gauithar Jagir . . . . .	8,000	...	8,000	8,000	...	23,000	6 "	832
Ishak Kahols . . . . .	19,000	...	19,000	1,963	17,037	41,500	Nil.	...
Luphasi Jagir . . . . .	20,524	...	20,524	8,302	12,222	37,500	6 per cent.	1,108
Malik Ali Jan . . . . .	1,086	...	1,086	114	972	1,500	4 "	43
Mir Azim Jan, son of late Ex Khan of Kalat . . . . .	(a) 19,419	...	19,419	2,038	17,381	50,000	4 "	371
Mir Hazar Ghazni Marri Rasaldr Main Levies . . . . .	1,933	...	1,933	303	1,630	6,000	5 "	207
Mirza Suraya Jah . . . . .	6,900	...	6,900	6,900	...	70,000	4 "	133
Murries of Baluchistan . . . . .	13,000	...	13,000	...	13,000	20,000	Nil.	...
Mirzeban Khan Bijram Marri of Khol . . . . .	1,181	...	1,181	1,181	...	3,000	5 per cent.	...
Naigwan Rehai Jagir . . . . .	12,000	...	12,000	11,807	193	18,000	6 "	1,096



Nc. 20.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*continued*.

		Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
<b>REGIMENTAL AND OTHER LOANS.</b>									
<b>Military.</b>									
<b>INDIA, GENERAL.</b>									
<i>Peshawar Division.</i>									
Officer Commanding, Depot Guides Cavalry F.F.	.	25,000	...	25,000	25,000	...	25,000	4 per cent.	887
Ditto 1st Lancers	.	1,500	...	1,500	1,500	...	50,000	...	
Ditto Depot 22nd Cavalry	.	...	13,000	13,000	...	13,000	13,000	...	
<b>TOTAL</b>		26,500	13,000	39,500	26,500	13,000	...	...	887
<i>Rawalpindi Division.</i>									
Officer Commanding, Depot 2nd Cavalry	.	...	12,000	12,000	12,000	...	25,000	4 per cent.	Nil.
Ditto 13th Lancers Kohat Brigade	.	...	25,000	25,000	...	25,000	25,000	4 "	317
Ditto 31st Lancers	.	...	55,000	55,000	55,000	...	75,000	4 "	250
Ditto Divisional area	.	...	40,000	40,000	40,000	...	10,000	8 "	...
<b>TOTAL</b>		...	1,32,000	1,32,000	1,07,000	25,000	...	...	587
<i>Lahore Division.</i>									
General Officer Commanding, Lahore Division	.	16,000	...	16,000	...	16,000	10,000	4½ per cent.	720
Officer Commanding, 2-35th sikh	.	...	...	...	...	...	10,000	6 "	1,200
Army Institute Fund Guides Cavalry	.	...	2,71,309	2,71,309	...	2,71,309	3,00,000	6 "	...
Officer Commanding, 10th Lancers	.	30,000	...	30,000	...	30,000	30,000	4 "	500
Ditto 37th do.	.	7,000	...	7,000	7,000	...	7,000	4 "	100
<b>TOTAL</b>		53,000	2,71,309	3,24,309	7,000	3,17,309	...	...	2,620
<i>Quetta Division.</i>									
Officer Commanding, 25th Cavalry	.	30,000	20,000	50,000	30,000	20,000	55,000	4 per cent.	486

<i>Alwar Division.</i>									
Commandant, Cavalry School, Saugor	13,450	...	13,450	900	12,550	16,000	...	...	948
Officer Commanding, 38th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	...	250
Ditto 35th Scinde Horse	25,000	...	25,000	25,000	...	...	4	...	...
<b>TOTAL</b>	62,150	...	62,150	25,900	36,250	...	...	...	1,198
<i>Poona Division.</i>									
Officer Commanding volunteer artillery corps Bombay	...	...	...	...	...	3,300	4 per cent.	...	920
Secretary, Cantonment Committee, Poona	16,000	...	16,000	3,000	13,000	34,000	4	...	...
A. Q. M. G. Bombay Brigade	...	6,000	6,000	6,000	...	6,000	4	...	920
<b>TOTAL</b>	16,000	...	22,000	9,000	13,000	...	...	...	...
<i>Meerut Division.</i>									
Officers Commanding, Indian Infantry Regiments	10,520	...	10,520	6,520	4,000	37,000	4 per cent.	...	287
Cavalry Regiments	77,000	...	77,000	52,000	25,000	1,20,000	4	...	1,863
<b>TOTAL</b>	87,520	...	87,520	58,520	29,000	...	...	...	2,160
<i>Lucknow Division.</i>									
Officer Commanding, 1st Lancers	85,200	35,000	70,200	18,000	52,200	85,000	...	...	250
" 31st Lancers	...	48,000	48,000	6,000	42,000	...	4 per cent.	...	250
<b>TOTAL</b>	35,200	83,000	1,18,200	24,000	94,200	...	...	...	...
<b>Carried over</b>	3,10,370	5,25,309	8,35,679	2,37,920	5,47,769	...	...	...	9,038

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*continued*.

	Amount, 1st April 1920.	Amount Advanced.	Total.	Amount, Repaid.	Amount, 31st March 1921.	Amount of Loans outstanding.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	3,10,370	5,25,309	8,35,679	2,87,920	5,47,759	...		9,038
<b>REGIMENTAL AND OTHER LOANS—contd.</b>								
<b>Military—contd.</b>								
<b>INDIA, GENERAL—contd.</b>								
<b>Secunderabad Division.</b>								
Commandant, 1st Madras Guards, I D. F. . . . .	1,700	...	1,700	1,700	...	31,000	...	...
Commandant, 6th Battalion, Bangalore, Coorg and Mysore Rifles, I. D. F. . . . .	24,000	...	24,000	24,000	..	65,000	4 per cent.	960
Officer Commanding, 7th Hariana Lancers . . . . .	25,000	...	25,000	...	25,000	25,000	"	1,000
<b>TOTAL</b>	50,700	...	50,700	25,700	25,000			1,960
<b>Burma Division.</b>								
Officer Commanding, 15th Burma Company, 2nd (Q. V. O.) Sappers and Miners . . . . .	16,282	...	16,282	1,163	15,119	44,700	Nil.	...
Ditto . . . . . Rangoon Battalion, Auxiliary Force . . . . .	6,111	...	6,111	6,111	.	30,000	4 per cent.	482
<b>TOTAL</b>	22,393	...	22,393	7,274	15,119		...	482
<b>TOTAL REGIMENTAL AND OTHER LOANS</b>	3,93,463	5,25,309	9,08,772	3,20,894	5,87,878		...	11,480
<b>ADVANCES UNDER SPECIAL LAWS.</b>								
<b>INDIA, GENERAL.</b>								
Advances to Istimirdars of Ajmer . . . . .	3,45,971	...	3,45,971	19,188	3,26,783	5,32,250	6½ per cent.	13,844
<b>MADRAS.</b>								
Advances under the Bangalore Sanitary Improvement Loans Law . . . . .	687	...	687	248	419			(b) —1,035
<b>Total Advances under Special Laws</b>	3,46,658	...	3,46,658	19,436	3,27,202			12,749

ADVANCES TO CULTIVATORS.  
INDIA, GENERAL.

Advances for Improvement of Land  
Ditto for relief of Agriculturists and other purposes  
Loans under Co-operative Credit Societies Act

TOTAL

## N.-W. FRONTIER PROVINCE.

Advances for Improvement of Land  
Ditto under the Agriculturists' Loans Act

TOTAL

TOTAL ADVANCES TO CULTIVATORS

MISCELLANEOUS LOANS AND ADVANCES.  
INDIA, GENERAL.

A. M. Sabi.  
M. Pilay  
D. P. Shetty  
Dewan of Durgah  
D. R. Shetty  
H. K. Sanjunda  
S. K. Santappa  
Bengal and North-Western Railway  
Rohilkhand and Kumaon Railway

TOTAL

GRAND TOTAL

## Distribution of the Grand Total—

India, General  
North-West Frontier Province  
Madras  
Bombay  
Bengal

4,14,798	83,651	4,83,449	59,011	4,24,408	...	...	1,01,013
6,51,710	1,08,470	7,60,110	2,43,431	5,11,879	...	...	15,723
600	600	1,100	1,100	9,000	...	...	8
10,17,198	1,77,521	12,44,719	3,77,062	9,37,067	...	...	32,074
(a) 2,04,711	82,742	2,87,453	12,147	2,75,306	...	...	10,182
3,24,560	4,15,213	7,39,773	2,33,882	5,02,881	...	...	9,335
(a) 5,29,261	4,97,955	10,27,216	2,49,020	7,78,187	...	...	19,817
(a) 15,98,459	6,75,476	22,71,935	5,56,601	17,15,214	...	...	52,401
...	...	...	...	...	...	...	...
361	300	300	71	229	300	61 per cent.	9
2	...	364	58	803	500	"	9
2,741	...	2,741	...	2	210	"	...
...	200	2,741	189	2,562	3,781	Nil	...
248	...	249	49	151	200	61 per cent.	4
(a) 9	...	69	180	68	300	"	4
1,20,000	...	1,20,000	67	67,500	200	"	3
40,000	...	40,000	20,000	30,000	2,70,000	"	6,000
...	...	...	...	...	80,000	"	2,208
(a) 1,63,424	500	1,63,924	73,114	90,810	...	...	8,237
8,79,71,377	20,71,285	9,00,42,662	33,05,427	8,67,37,235	...	...	34,10,729
51,97,674	7,03,330	62,01,004	20,07,453	41,93,251	...	...	2,28,458
7,80,001	4,97,955	12,16,016	2,59,904	9,56,112	...	...	31,115
1,80,31,442	8,70,000	1,89,01,142	3,97,597	1,85,43,445	...	...	(e) 7,50,816
3,85,61,215	...	3,85,61,215	2,38,072	3,63,61,443	...	...	13,00,007
2,71,69,955	...	2,71,69,955	4,02,101	2,67,57,384	...	...	10,91,443

(a) Differs from last year's closing balance for correction since made.

(b) Interest adjusted in India books.

(c) Exclusive of Rs. 29,758 interest on Loans to Local Boards for Railway Construction, vide Account No. 91A.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.		Amount, 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Ratio of Interest.	Amount of Interest received and credited to Revenue.
MADRAS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	4½ per cent.	Rs.
Adoni Municipality		13,029	...	13,029	3,379	9,650	68,000	4½	554
Anknapalle "		18,039	...	18,039	5,661	12,378	2,500	4½	582
Bizwada "		68,384	...	68,384	1,004	67,380	1,25,000	4	2,735
Tirunannalai "		34,049	...	34,049	1,004	33,045	35,000	6	2,013
Bahampur "		1,45,202	...	1,45,202	5,521	1,39,681	1,86,070	4	5,848
Dharmapuri "		9,144	...	9,144	271	8,873	9,400	6	549
Chidambaram "		20,577	6,700	27,277	942	20,335	30,701	4½	823
Coimbatore "		1,20,822	...	1,20,822	14,523	1,06,299	2,68,020	4½	5,417
Cochin "		11,519	...	11,519	575	10,944	14,080	4½	461
Coimbatore "		48,898	...	48,898	4,765	44,133	87,000	4½	2,454
Conjeveram "		63,374	...	63,374	17,661	45,713	1,62,160	4½	2,647
Coonoor "		77,223	...	77,223	9,653	67,570	1,73,100	4½	3,088
Cuddapah "		33,888	...	33,888	1,287	32,601	42,695	4½	2,804
Dindigul "		14,135	...	14,135	2,576	11,559	49,300	4½	591
Ellore "		33,041	...	33,041	1,049	31,992	35,000	6	1,882
Erode "		43,353	...	43,353	1,005	42,348	47,000	4	1,734
Gudiyattam "		16,663	...	16,663	2,134	14,529	37,500	4½	626
Guntur "		62,234	77,000	1,39,234	9,733	1,29,501	2,21,000	4½	3,057
Karur "		15,030	...	15,030	1,475	13,555	24,000	4½	840
Kumbakonam "		5,139	...	5,139	1,67	3,632	11,250	4	208
Kurnool "		27,404	3,000	30,404	3,642	26,762	80,300	4½	1,182
Koelikal "		30,631	...	30,631	2,225	28,406	46,900	4½	1,225
Madurai "		5,15,048	...	5,15,048	19,317	4,95,731	6,68,340	4½	30,112
Ongole "		10,000	...	10,000	10,000	...	10,000	6	102
Masulipatam "		1,18,115	...	1,18,115	1,648	1,16,467	1,13,470	6	7,087
Mayavaram "		13,907	...	13,907	695	13,212	17,000	4	556
Narasannopet "		11,431	...	11,431	338	11,093	11,750	6	684
Nagapattinam "		3,38,754	...	3,38,754	21,321	3,17,433	4,73,350	4½	13,632
Nellore "		67,979	...	67,979	3,534	64,445	93,000	4	2,719
Ootacamund "		37,761	21,460	59,221	3,744	55,477	1,05,900	4½	568
Palacottah "		6,100	...	6,100	1,700	3,400	8,500	6	306
Parlakimedi "		8,850	2,500	11,350	475	10,875	12,000	5	506
Periyakulam "		75,519	...	75,519	4,071	71,448	1,12,000	4½	3,031
Rajahmundry "		1,800	11,400	13,200	800	12,400	23,400	4½	64
Salem "		3,37,505	...	3,37,505	15,437	3,22,068	4,38,000	4½	13,640
Stringam "		49,915	...	49,915	1,125	48,790	54,000	4	1,997
Tanjore "		94,932	...	94,932	9,727	85,205	2,71,460	4½	4,286
Tellicherry "		12,085	...	12,085	923	11,162	19,100	4	483
Tirupattur "		60,592	...	60,592	...	60,592	70,670	4	1,212
Tiruvallur "		7,800	...	7,800	950	6,850	9,500	6	425
Trichinopoly "		39,983	...	39,983	8,764	31,219	2,00,500	4½	1,657
Tuticorin "		8,915	...	8,915	3,874	5,041	57,500	4	358
Vazhappattam "		1,45,827	...	1,45,827	12,337	1,33,490	2,87,000	4½	6,512
Vellore "		1,43,184	85,000	2,28,184	11,483	2,16,701	3,31,200	4½	6,339
Vizianagaram "		16,066	...	16,066	1,466	14,600	18,000	6	904
Total		30,28,398	2,07,060	32,35,458	2,30,987	30,04,469			1,87,762

BOMBAY.		9,78,378	—834	9,77,744	8,277	9,69,467	5,46,814	per cent.	1,556
Almednagar Municipality		28,989	...	28,989	...	23,989	30,000	5	...
Amalner		33,403	...	33,403	6,604	28,799	82,000	4½ & 6	1,932
Bandra		2,34,180	820	2,35,000	...	2,35,000	2,35,000	4	...
Barai		29,055	...	29,055	4,363	24,692	75,000	4	1,156
Bhnsaval		1,29,283	...	1,29,283	16,598	1,13,685	1,76,000	4	11,221
Bijapur		2,733	...	2,733	251	2,482	5,000	4	109
Chiplun		1,97,684	...	1,97,684	9,704	1,27,980	2,00,000	4	5,522
Dharwar		...	15,000	15,000	6,057	8,943	20,000	6	765
Trimbak		...	...	3,511	1,646	2,185	20,000	4	163
Gadag Bettigeri		3,811	...	310	310	...	2,500	4	13
Gokak		1,65,000	...	1,65,000	...	1,65,000	3,50,000	4	...
Hubli		22,942	...	22,942	...	22,942	1,40,000	4	...
Jalgaon		10,00,001	6,00,000	16,00,000	...	16,00,000	16,00,000	5½	...
Bombay		83,391	...	83,391	...	83,391	91,000	6	0,698
Karad		2,12,017	...	2,12,017	14,248	1,97,769	2,50,000	4 & 5	4,256
Lonavla		1,00,980	55,000	2,15,980	22,362	1,93,618	2,55,000	4 & 6	14,259
Nasik		9,711	...	9,711	3,210	6,501	50,000	4½	394
Parve		9,36,426	1,60,000	10,96,426	405	6,792	7,945	4	260
Pen		9,474	...	9,474	189	9,285	11,60,000	4 & 6	98,311
Poono City		956	...	956	814	142	8,000	4	865
Ranibennur		17,145	...	17,145	783	16,359	20,000	4	886
Roha Ashtami,		4,43,525	~189	4,43,336	...	4,43,336	4,50,000	4	11,686
Savda		...	...	...	...	...	...	...	...
Sholapur		...	...	...	...	...	...	...	...
<b>TOTAL</b>		<b>46,40,240</b>	<b>8,29,997</b>	<b>54,70,837</b>	<b>1,15,600</b>	<b>53,55,237</b>	<b>1,06,408</b>		
BENGAL.									
Bankura Municipality		28,512	...	28,512	1,691	26,821	38,500	4	1,124
Baranagore		22,780	...	22,780	2,033	20,747	40,000	4	891
Barasut		7,046	...	7,046	823	6,223	15,000	4	274
Barisal		(2) 33,493	...	33,493	2,191	31,302	48,000	4	1,318
Baruipur		8,191	...	8,191	888	7,303	17,000	4	319
Basirhat		2,978	...	2,978	323	2,655	6,000	4	116
Bhatpara		37,631	...	37,631	3,649	33,982	70,000	4	1,469
Brahmanbaria		6,000	...	6,000	860	5,140	6,000	6	360
Budge-Budge		7,068	...	7,068	1,440	5,628	20,000	4	289
Burdwan		92,000	...	92,000	9,010	82,990	92,000	6	3,420
Chandpur		11,022	...	11,022	663	10,359	16,000	4	441
Chittagong		1,31,538	...	1,31,538	5,742	1,25,796	1,50,000	4	5,205
Cossipore Chitpur		28,653	...	28,653	3,317	25,336	61,000	4	1,113
Dacca		3,38,512	15,165	4,13,677	26,210	3,87,467	6,41,165	4, 4½ & 6	19,649
Darjeeling		5,72,438	1,60,000	7,32,438	47,583	6,84,855	11,75,585	4, 4½ & 6	22,770
Dinajpur		4,000	...	4,000	913	3,087	4,000	6	226
Garden Reach		8,545	...	8,545	585	8,010	10,000	5	421
Garulia		17,500	...	17,560	2,393	15,167	31,000	4	1,014
Howrah		19,17,101	...	19,17,101	1,42,223	17,74,878	34,96,000	4	75,276
Hugh Chinsura		1,62,689	...	1,62,689	10,138	1,52,551	2,45,000	4 & 6	6,060
Jalgauri		5,451	...	5,451	964	4,487	12,000	4	208
Jessore		55,970	...	55,970	8,646	52,324	80,000	4	2,203
<b>Carried over</b>		<b>35,59,178</b>	<b>1,75,165</b>	<b>37,34,343</b>	<b>2,67,285</b>	<b>34,67,058</b>	<b>1,44,776</b>		
		<b>76,69,236</b>	<b>10,37,057</b>	<b>87,06,293</b>	<b>3,43,587</b>	<b>83,62,706</b>	<b>2,14,230</b>		

(a) Differs from last year's closing balance for correction since m de.



No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—contd.

LOANS TO MOPUSSIL MUNICIPALITIES—contd.									
Brought forward									
BENGAL—contd.									
Municipality	Amount 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Interest received and credited to Revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
Katwa	76,89,236	10,37,057	87,06,293	3,46,387	83,59,706	30,000	4 & 5 per cent.	2,44,230	1,170
Krishnagar	35,69,178	1,75,165	37,34,343	2,67,285	34,67,058	1,40,000	6	1,44,776	...
Khulna	...	...	23,166	1,122	25,034	13,000	"	...	255
Kurseong	...	...	1,00,000	...	1,00,000	65,000	"	...	2,453
Kushia	...	...	6,550	2,180	45,210	1,000	"	...	37
Manikgola	...	...	47,970	424	13,355	1,00,000	"	...	2,670
Mohorpar	...	...	13,779	3,084	64,430	1,250	"	...	10
Mymensingh	...	...	67,514	143	148	93,000	"	...	4,584
Nalhati	...	...	291	2,538	79,108	25,000	"	...	117
Narayanganje	...	...	81,703	248	82,622	175,300	"	...	3,578
Pabna	...	...	23,959	9,216	20,000	5,000	"	...	435
Ranaghat	...	...	91,738	...	10,328	40,000	"	...	91
Seraiganje	...	...	11,063	735	2,074	1,500	"	...	1,155
Serampore	...	...	2,348	274	27,512	29,000	"	...	64
Shierpar (Bogra)	...	...	29,311	1,768	2,837	7,000	"	...	172
South Suburban	...	...	1,280	80	3,057	10,000	"	...	157
Tallyganje	...	...	4,785	1,948	7,772	55,000	"	...	327
Tangail	...	...	4,012	365	19,478	125,000	"	...	882
Titagarh	...	...	8,181	313	23,855	...	"	...	1,403
Uttarpara	...	...	22,817	758	40,23,491	...	"	...	1,64,009
TOTAL	39,98,681	3,21,165	43,19,84	2,96,352	...	...	...	...	...
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality	8,57,033	...	8,57,033	92,580	7,64,453	22,75,320	4, 4½, 5 & 6	40,443	...
Allahabad	6,09,321	...	6,09,321	...	6,09,321	21,56,202	4, 4½ & 6	...	3,415
Bahraich	85,419	...	85,419	3,943	81,476	1,00,000	"	...	3,530
Balla	79,918	...	1,14,918	8,793	1,06,123	1,65,000	"	...	4,539
Barilly	1,14,046	...	1,14,046	8,160	1,05,886	1,30,000	"	...	1,10,917
Bonares	27,31,200	...	27,31,200	61,553	26,69,647	30,20,101	"	...	1,163
Budaon	29,881	...	29,881	2,494	27,387	50,000	"	...	32,797
Cawnpore	7,77,527	...	14,77,527	74,410	14,03,117	29,50,000	"	...	2,005
Chandauli	53,021	...	53,021	6,711	46,310	1,20,000	"	...	1,588
Dehra Dun	41,338	...	41,338	5,916	35,422	1,23,000	"	...	1,409
Fyzabad	37,029	...	37,029	5,903	31,126	1,00,000	"	...	2,440
Hathras	62,727	...	62,727	5,938	56,789	1,15,000	"	...	1,173
Hapur	14,291	...	14,291	1,544	12,747	45,000	"	...	3,363
Jhansi	29,780	...	29,780	2,874	26,906	1,50,000	"	...	11
Jaunpur	85,782	...	85,782	7,605	78,177	50,000	"	...	75
Kandhla (Muzaffarnagar) Municipality	644	...	644	...	...	6,000	"	...	2,812
Kashipur (Naini Tal)	1,082	...	1,082	324	...	1,00,000	"	...	71,844
Khurja (Bulanahar)	71,440	...	71,440	4,700	66,740	32,01,000	4, 4½, 5 & 6	...	9,464
Lucknow	16,00,952	1,70,000	18,00,952	1,34,851	17,23,101	7,50,000	"	...	13,180
Meerut	2,44,952	...	2,44,952	33,681	2,11,271	6,73,000	"	...	...
Mirzapur	3,37,144	...	3,37,144	29,118	3,07,944	4,82,000	"	...	...
Moradabad	3,13,880	...	3,13,880	16,609	2,97,196	...	"	...	...

Mussoorie	12,74,273	12,74,273	12,74,273	11,93,248	17,98,011	4,43,55	30,636
Muttra	1,28,081	1,28,681	1,28,681	5,582	1,22,799	4	5,034
Nagina (Bijnor)	18,795	18,795	18,795	2,193	40,000	4	780
Naint Tal	2,01,338	4,61,383	4,61,383	17,319	14,50,000	4	10,520
Pilibhit	18,233	18,223	18,223	3,735	38,500	4	729
Ujhani (Badun)	10,909	3,696	3,696	3,078	31,000	4	403
Ex-aut notified area (Meerut)	3,296	11,673	11,673	3,373	4,000	6	220
Sardhana	11,073	11,655,000	11,655,000	3,17	12,000	6	699
TOTAL	99,38,471	11,655,000	11,655,000	6,25,435	1,01,76,915		3,76,011
PUNJAB							
Amritsar	8,84,755	8,84,755	8,84,755	71,045	8,13,710	4	35,390
Bathinda (Gurdaspur)	9,038	9,038	9,038	413	8,672	4	364
Dharmasala	4,745	4,745	4,745	914	3,831	4	190
Campbellpur (Attock)	25,000	25,000	25,000	12,500	25,000	6	1,600
Hoshiarpur	1,000	1,000	1,000	1,000	25,000	43	43
Jullundur	1,82,209	1,82,209	1,82,209	9,655	1,72,814	6	10,938
Lahore	1,60,400	1,50,100	1,50,100	88,584	71,816	4	6,410
Muree	69,679	69,679	69,679	8,626	61,033	4	2,968
Rowari (Gurgaon)	85,731	85,731	85,731	3,930	81,801	4	9,228
Sargodha	52,337	52,337	52,337	5,374	46,583	4	882
Shahpur (Bhera)	12,925	12,925	12,925	1,612	20,070	43	8945
Sialkot	2,23,620	2,23,620	2,23,620	9,451	2,14,169	4	30,555
Simla	8,56,880	10,9,880	10,9,880	9,001	9,10,879	4	1,785
Unbala	44,881	44,881	44,881	2,453	42,628	4	6,080
Gajra (Lyallpur)	1,00,000	1,00,000	1,00,000	2,714	97,283	6	3,600
Montgomery	60,000	60,000	60,000	6,070	54,000	6	6,000
Jhauz	1,00,000	1,00,000	1,00,000	2,714	97,283	6	6,000
Khasab (Shahpur)	47,000	47,000	47,000	3,369	43,431	6	2,830
TOTAL	29,20,360	1,50,000	30,70,360	3,26,355	27,44,003		1,59,323
BURMA							
Akyab	(a) 2,27,904	2,27,904	2,27,904	22,324	2,03,550	4	8,909
Allanmye-Ywataung	4,001	4,001	4,001	710	3,361	4	110
Honzada	40,797	40,797	40,797	5,491	35,306	4	1,523
Insein	15,170	15,170	15,170	1,117	14,323	4	619
Kyauktat (Taypon)	58,470	58,470	58,470	4,284	54,186	4	2,393
Latpadan	4,657	4,657	4,657	2,283	2,371	4	161
Morqui	25,254	20,754	20,754	1,295	2,08,159	4	1,320
Moulmein	44,155	44,155	44,155	5,594	1,00,000	4	1,761
Myaungmya	9,211	9,211	9,211	9,211	45,000	4	139
Myaungung	3,114	3,114	3,114	1,001	25,000	4	121
Pakoktu	1,01,041	1,01,041	1,01,041	2,535	1,15,000	4	5,812
Pegu	49,007	49,007	49,007	2,830	4,187	4	1,032
Prome	3,078	3,078	3,078	1,537	1,50,000	4	1,123
Shwabo	16,412	16,412	16,412	1,551	30,000	4	659
Tavoy	7,930	7,930	7,930	750	14,000	4	317
Thavon	1,666	1,666	1,666	531	7,000	4	66
Thayetmyo	16,819	16,819	16,819	1,225	28,000	4	827
Toungoo	68,179	68,179	68,179	3,893	50,000	4	2,728
Kyaukpadaung	30,000	30,000	30,000	...	50,000	6	...
Madaya	18,500	18,500	18,500	...	18,000	6	...
Passein	...	30,000	30,000	...	30,000	6	...
Mandalay	...	4,00,000	4,00,000	...	4,00,000	6	...
TOTAL	7,73,245	6,11,300	13,87,45	77,113	13,10,432		31,234
Carried over	2,52,97,893	37,77,722	2,85,83,115	16,71,83	2,91,13,562		9,15,741

(2) Differ from last year's closing balance for correction since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—contd.							
Brought forward							
BIHAR AND ORISSA.							
Municipality	Amount, 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan amo- ntioned.	Rate of Interest.
Arrah	Rs. 32,443	Rs. 32,81,722	Rs. 2,85,85,715	Rs. 16,71,883	Rs. 2,69,13,832	Rs. 1,20,000	4
Baghalpur	1,58,171	...	22,443	6,971	25,472	1,20,000	4
Gayi	73,554	...	1,58,171	19,720	1,38,451	4,17,500	4
Madhubani	30,000	...	73,554	4,412	69,142	1,00,000	4
Hazaribagh	1,559	...	30,000	...	3,009	60,000	4
Jamalpur	2,882	...	15,569	...	14,711	20,000	4
Monghyr	51,296	...	2,882	1,119	17,3	10,000	4
Moithari	7,019	...	51,296	4,047	47,249	78,500	4
Muzaffarpur	85,521	...	7,019	322	6,727	8,217	4
Patna	79,816	...	85,521	6,001	79,520	1,39,000	4 & 4½
Puti	34,885	...	79,816	17,781	62,235	3,08,000	4 & 4½
Jurnon	9,882	...	34,885	2,987	31,718	60,000	4 & 6
Ranahi	9,559	...	9,882	716	8,966	15,000	4
Sahebgunjo	24,980	...	9,559	1,918	7,641	20,000	4
TOTAL	6,15,197	...	2,980	1,576	23,404	35,000	4
CENTRAL PROVINCES AND BEHAR.							
Akola Municipality	2,60,000	50,000	3,10,000	...	3,10,000	3,10,000	4 & 6 per cent.
Amruti	4,251	60,000	61,251	2,801	61,450	72,500	4 & 6
Arvi	1,42,574	...	1,42,574	7,908	1,34,666	1,75,000	4
Bisim	...	5,000	5,000	...	5,000	5,000	4
Buldana	7,924	...	7,924	531	7,393	10,000	4
Burhanpore	17,195	...	17,195	1,521	15,674	30,000	4 (b)
Chhindwara	2,143	...	2,143	1,075	1,073	30,000	4
Demoh	1,74,178	...	1,74,178	7,179	1,66,999	1,94,400	4
Drug Notified Area	...	...	688	688	...	6,500	4
Harda Municipality	1,46,745	...	1,46,745	8,471	1,38,274	1,95,000	4
Jabalpore	2,53,982	50,000	3,03,982	28,142	2,75,820	6,20,000	4 & 6
Khandwa	52,927	...	52,927	21,004	31,923	3,80,000	4
Nagpur	14,70,495	50,000	15,20,495	62,326	14,58,169	19,50,155	4 & 6
Pandhurna	...	...	3,887	2,3	3,674	5,000	4
Raipur	5,844	...	5,844	3,469	2,375	40,000	4
Sauar	3,344	...	3,344	316	3,028	5,000	4
Saugor	...	10,000	10,000	...	10,000	10,000	4
Seoni	17,412	...	17,412	1,289	16,123	27,000	4
Wardha	91,471	...	91,471	7,573	83,898	1,65,000	4
TOTAL	26,55,085	2,25,000	28,80,985	1,54,556	27,25,529	...	...
ASSAM.							
Dhubri Municipality	28,188	...	28,188	3,097	25,091	42,000	4 & 6 per cent.
Gauhati	7,773	...	7,773	425	7,348	10,000	4
Silchar	25,722	...	25,722	1,179	24,543	30,000	4
Sylhet	87,323	...	87,323	1,498	85,730	90,000	5
Tezpur	30,051	...	30,051	2,120	33,981	48,334	4
TOTAL	1,84,957	...	1,84,957	8,314	1,76,643	...	...
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES							
						...	10,86,106

## CENTRAL PROVINCES AND BERRAR.

## ASSAM.

## TOTAL LOANS TO MOFUSSIL MUNICIPALITIES

## LOANS TO PORT FUNDS.

BOMBAY.									
Karachi Port Trust	.	.	.	.	.	.	.	.	.
Aden Port Trust	.	.	.	.	.	.	.	.	.
	1,35,457	...	1,35,457	89,561	45,896	15,50,000	4 per cent	5,099	
	7,12,010	...	7,12,010	59,833	6,52,201	12,00,000	4 "	28,402	
TOTAL									
BENGAL.									
Chittagong Port Fund	8,47,497	...	8,47,497	1,49,997	6,98,100			33,561	
	1,80,618	...	4,80,618	16,048	4,63,670	6,25,500	4 per cent	19,225	
BURMA.									
Moumein Ferry	(a) 78,868	...	38,868	7,173	31,692	2,00,000	4 per cent	1,555	
	17,413	...	17,413	11,336	36,077	63,000	4 "	1,768	
TOTAL									
	80,281	/	80,281	18,512	67,769			3,323	
	14,14,396	...	14,14,396	1,84,857	12,29,539			56,109	
TOTAL LOANS TO PORT FUNDS									
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
MADRAS.									
South Kanara District Board,	...	1,00,000	1,00,000	...	1,00,000	1,00,000	6 per cent	584	
District Board, Chittoor	14,589	...	14,589	1,275	13,374	20,000	4 "	4,516	
District Board, " " "	75,297	...	75,297	2,229	73,038	1,00,000	6 "	3,104	
District Board, Mahabhar	51,731	...	51,731	1,674	50,057	51,800	6 "	2,434	
District Board, Madura	80,349	...	80,349	9,174	51,175	94,150	4 "	6,477	
District Board, Trichinopoly	1,09,513	...	1,09,513	7,371	1,02,169	1,18,200	5 & 6 "	17,115	
TOTAL									
	3,11,979	1,00,000	4,11,979	21,666	3,90,313			56	
BOMBAY.									
Dharwar District Local Board	1,282	...	1,282	1,292	3,13,598	1,60,000	4½ per cent	14,268	
District Local Board, East Khandesh	3,66,365	...	3,66,365	22,757	51,324	50,000	4 "	2,167	
District Local Board, West Khandesh	54,361	...	54,361	2,837	10,000	68,170	4 "	1,601	
District Local Board, Navabshah	...	10,000	10,000	...	...	10,000	6 "	16,491	
TOTAL									
	4,21,998	10,000	4,31,998	26,876	4,05,122			1,005	
BENGAL.									
Burdwan District Board	40,837	...	40,837	2,860	37,377	50,000	1 per cent	1,07	
Parjeeling Road Committee	3,519	...	3,519	3,549	...	50,000	4 "	1,347	
Jessore District Board	32,051	76,000	1,08,051	2,512	1,04,539	1,31,000	4 & 6 "	1,862	
Rurepur "	17,715	...	17,715	4,821	12,821	75,000	4 "	1,135	
Murshidabad "	29,083	...	29,083	2,813	26,270	51,000	4 "	1,161-3	
24-Pargunnas "	15,80,009	...	15,80,009	2,700	15,77,308	16,33,091	4 "	2,803	
L'in vjur "	74,150	...	74,150	6,455	67,725	1,28,000	4 "	1,23,812	
TOTAL									
	17,77,453	76,000	18,53,453	26,710	18,26,743		...	1,57,418	
Carried over									
	25,11,430	1,86,000	26,97,430	75,262	26,22,178				

(a) Differs from last year's closing balance for correction since made.

(b) Interest at 6½ per cent. to be paid on future instalments.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES— <i>contd.</i>		Amount, 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Date of Interest.	Amount of Interest received and credited to Revenue.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
UNITED PROVINCES OF AGHA AND OUDH.									
Brought forward		25,11,430	1,86,000	26,97,430	75,252	26,22,178			1,57,418
Farrukhabad		21,478	...	21,478	5,059	16,419	44,000	4 per cent.	859
Muzaffarnagar		(a) 22,929	...	22,929	6,213	16,716	58,000	4 "	851
Shahjahanpur District Board		1,35,508	...	1,35,508	16,731	1,18,774	2,20,000	4 "	5,419
Bisauli Town Area (Budaun)		501	...	501	103	398	1,000	4 "	19
Basti Town Area		9,612	...	9,612	411	9,201	10,000	6 "	571
TOTAL		1,90,028	...	1,90,028	28,550	1,61,478		...	7,719
BIHAR AND ORISSA.									
Purnea		...	1,50,300	1,50,000	...	1,50,000	1,50,000	6 "	...
Puri		...	50,300	50,000	60,000	...	50,000	4 per cent.	...
Gaya Lodging House Fund		79,854	...	79,854	4,158	75,696	1,00,000	4 "	3,153
Monaffepore		2,02,140	...	2,02,140	16,570	1,85,570	3,35,000	4 & 6 "	7,922
Ranchi		40,834	50,000	90,834	4,162	86,672	1,00,000	4 "	2,854
Champan		8,503	...	8,503	4,167	4,335	50,000	4 "	2.9
Jharia Mines Board Fund		21,974	...	21,974	4,054	17,920	40,000	4 "	839
Jharia Water Board		13,00,000	16,37,000	29,37,000	...	29,37,000	29,37,000	4 "	68,274
Deoghar		4,611	...	4,611	700	3,911	12,000	4 "	177
Manbhoom District Board		69,403	75,000	1,44,403	9,550	1,34,853	3,00,000	4 & 6 "	2,682
TOTAL		17,27,318	19,62,000	36,89,318	93,361	35,95,957			86,300
ARUNACHAL PRADESH.									
North Sylhet Local Board		9,047	...	9,047	850	8,197	10,000	5 "	452
Silhet Local Board		18,734	...	18,734	2,301	16,433	25,000	5 "	937
Mangaldai Local Board		18,093	...	18,093	700	17,393	20,000	5 "	905
TOTAL		45,874	...	45,874	3,351	42,523			2,294
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.		44,74,650	21,48,000	66,22,650	2,00,514	64,22,136			2,53,781
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.									
MADRAS.									
Salvation Army Property Company		10,000	...	10,000	10,000	...	10,000	4 "	...
Uralan of Tirukaliyur Devaswan		8,913	...	8,913	730	8,183	12,000	3 1/2 "	312
Zamindar of Punganuru		1,15,000	...	1,15,000	...	1,15,000	1,15,000	4 "	4,705
Zamindar of Kanganuli		...	66,000	66,000	...	66,000	66,000	6 1/2 "	...
TOTAL		1,33,913	66,000	1,99,913	10,730	1,89,183			5,018

BOMBAY.											
Landholders, etc.		10,000	...	1,500	10,000	2,000	8,000	10,000	6½ per cent.	...	591
Sultan Muhammad Tahir Khan	.	10,000	...	1,500	10,000	2,000	8,000	10,000	NIL.	...	591
Maleks of Thana	.	13,918	...	...	13,918	2,709	11,159	5,000	6½ per cent.	...	...
Sultan Sir Ahmad Fadhlh	.	500	...	1,500	500	500	...	3,000	NIL.	...	...
Mi. Fatehali Khan of Sukkur	.	...	...	...	...	123	1,375	1,500	NIL.	...	1,758
Sardar Bhivno Madhvarao Potnis	.	31,020	...	...	81,020	4,101	26,919	50,000	6 per cent.	...	...
Mir Mohrab Khan (Hyderabad)	.	3,840	...	...	3,840	2,080	1,760	4,000	NIL.	...	...
Abdalli Sultan	.	20,000	...	...	20,000	...	20,000	20,000	NIL.	...	...
TOTAL		79,308	1,500	80,808	11,565	69,213	2,349				
INDIAN STATES.											
KATHIAWAR AGENCY.											
1. Jhalawad Prant.											
Thakur Mia Hamir Khan and others of Mera-Venod	.	341	...	341	...	341	...	...			
Bhoika --											
Jamsingji Vanabhai	.	901	...	901	...	901	...	...			32
Chandra Singhji Bapubha	.	2,421	...	2,421	...	2,421	...	...			80
Gajsinghji Akabhai	.	1,779	...	1,779	...	1,779	...	...			100
Mahabhai Rai Singhji	.	633	...	633	...	243	390	...			51
Rajmalji Jeshibhai	.	633	...	633	...	50	633	...			55
Other States	.	2,708	...	2,708	...	191	2,517	...			89
Total Jhalawad Prant		9,466	...	9,466	...	484	8,982	...			407
2. Halar Prant.											
Kotda Sangani	.	77,433	...	77,433	...	21,436	55,997	...			3,706
Paj	.	2,867	...	2,867	...	2,867	...	...			139
Gadhla	.	10,716	...	10,716	...	1,419	9,297	...			581
Azam Retarainhji of Lodhika	.	10,508	...	10,508	...	10,508	...	...			929
Dansinhji	.	23,619	...	23,619	...	18,858	4,761	...			1,216
Carried over		1,25 14	...	1,25 14	...	55,088	70,055	...			6,630
		9,466	...	9,466	...	484	8,982	...			407

O. to V.—Debt, Deposits, etc.

(a) Differs from last year's closing balance for correction since made.



## 4. Gohelwad Prant.

Vala State	88,182	...	88,182	15,943	72,239	4,057
<i>Kotda Pitha</i> —						
Vala Mansia Chomla	486	...	486	482	4	46
Do. Desa and Ram Bhim	2,191	...	2,191	182	2,009	118
Do. Bhuya Hathia	5,935	...	5,935	1,041	4,895	274
Other States	278	...	278	278	...	18
<i>Bhadli</i> —						
Khachar Lakha Kala	756	...	756	190	566	41
Do. Dada Kala	1,825	...	1,825	445	1,380	79
Do. Ebbal Ram	405	...	405	405	...	32
Do. Ram Bhim	1,362	...	1,362	...	1,362	...
Other States	387	...	387	...	387	19
<i>Baria</i> —						
Oghad and Surag Chomla Rawat and Mana Elehal	7,959	...	7,959	...	7,959	25
<i>Panka</i> —						
Vala Taluka	1,22,214	...	1,22,214	...	1,22,214	...
Other States	3,765	...	3,765	1,893	1,932	267
<i>Kariana</i> —						
Khachar Inna Devait	9,251	...	9,251	926	8,325	459
Do. Kala Raja	3,037	...	3,037	300	2,737	149
Do. Bhoka Raja	1,903	...	1,903	313	1,589	117
Do. Bhura Bhoj	2,978	...	2,978	292	2,684	158
Do. Jiwa Malu	4,883	...	4,883	105	4,778	110
Do. Kala Malu	4,903	...	4,903	...	4,908	237
Do. Surag and Moti Kanthad	5,058	...	5,058	4	5,054	205
Vala Taluka	31,857	...	31,857	...	31,857	...
Other States	298	...	298	87	211	15
Total Gohelwad Prant	2,99,916	...	2,99,916	22,356	2,77,060	6,426
Total Jurisdictional States	6,23,532	20,000	6,43,532	97,747	5,45,785	23,623
Kathiawar Agency—Non-jurisdictional States	12,08,352	4,698	12,73,050	1,57,639	11,15,411	44,505
TOTAL KATHIAWAR AGENCY—Carried over	18,91,881	24,698	19,16,582	2,55,396	16,61,196	68,128

(a) Differs from last year's closing balance for correction since made.  
 (b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor General in Kathiawar for making advances according to requirements.



No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO INDIAN STATES, LANDHOLDERS, ETC.— <i>contd.</i>		Amount. 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
<i>BOMBAY—contd.</i>									
TOTAL KATHIAWAR AGENCY—Brought forward									
<i>Mahil Kantha Agency.</i>									
<b>Jurisdictional States:—</b>									
Ambliara	.	2,597	...	2,597	2,493	104	17,915	4 per cent.	210
Dabha	.	123	...	123	...	133	9,150	4 "	...
Ghodasar	.	6,509	...	6,509	6,363	138	11,000	6 1/2 "	521
Idar	.	2,45,171	...	2,45,171	...	2,45,171	10,88,910	4 "	...
Katoan	.	18,389	...	18,389	...	18,389	29,519	4 1/2 "	5
Khadal Taluka	.	7,509	...	7,509	589	6,911	9,000	4 1/2 "	410
Melpur	.	15,030	...	15,030	3,116	11,914	24,256	4 1/2 "	495
Puraundra	.	2,025	...	2,025	925	1,100	8,800	4 1/2 "	75
Ramasan	.	2,100	...	2,100	261	1,839	2,100	4 1/2 "	102
Rupel	.	1,053	...	1,053	1,336	...	8,621	4 "	123
Sathamba	.	6,916	...	6,916	1,336	5,580	12,327	4 1/2 "	121
Vedagaum	.	770	...	770	451	329	11,050	4 1/2 "	349
Vasna	.	5,024	...	5,024	781	4,243	18,613	4 1/2 "	216
	.	4,959	...	4,959	...	4,175	...	...	...
	.	1,400	...	1,400	123	1,277	...	6 1/2 "	841
<b>Non-Jurisdictional States</b>									
TOTAL MAHI KANTHA AGENCY		3,19,557	...	3,19,557	18,266	3,01,291			3,832
<i>Reva Kantha Agency.</i>									
<b>Jurisdictional States:—</b>									
Santh	.	14,076	...	14,076	7,438	8,065	1,50,000	4 "	2
<b>Non-Jurisdictional States and Estates</b>									
TOTAL REVA KANTHA AGENCY		14,076	1,425	15,501	7,438	8,065	33,000	5 1/2 "	670
<i>Palanpur Agency.</i>									
<b>Jurisdictional States:—</b>									
Waghela Godadasinghji of Thar	.	...	...	...	...	...	1,91,393	4 "	26
Khanji of Deodar	.	...	...	...	...	...	15,08,97	4 "	28
Tharad	.	60,350	...	60,350	10,209	55,142	15,08,97	4 "	2,791
Palanpur	.	8,24,045	...	8,24,045	48,071	2,76,574	7,25,369	4 "	13,829
Radhanpur	.	4,47,681	...	4,47,681	53,390	3,02,294	28,111	4 "	17,382
Warahi	.	16,730	...	16,730	2,551	14,179	10,000	4 "	1,416
Wao	.	2,619	...	2,619	2,619	...	2,000	4 "	353
Waghela Juvansinghji of Thara	.	358	...	358	...	358	2,000	4 "	...

Dhima Talukdars	1,188	...	1,188	...	1,188	...	1,188	2,000	4 & 6 1/2	4 per cent.	...
Talukdar Samatsingji of Deodar	3,778	...	3,778	...	3,778	...	3,778	2,000	4 & 6 1/2	"	110
Other States	8,486	...	8,486	...	8,486	...	8,486	8,100	4, 5 & 6 1/2	"	111
<b>Non-Jurisdictional States</b>	1,38,903	...	1,38,903	...	1,38,903	...	1,38,903	2,50,895	4, 5 & 6 1/2	"	6,915
<b>TOTAL PALANPUR AGENCY</b>	10,10,741	...	10,10,741	...	10,10,741	...	10,10,741	43,091			
<b>Bijapur Agency.</b>											
<b>Jurisdictional States:—</b>											
Jath	1,18,352	60,000	1,78,352	8,352	1,70,000	2,098	50,000	6 1/2	"		
<b>Sholapur Agency.</b>											
Akalot State	...	1,00,000	...	...	1,00,000	...	2,00,000	7 1/2	"		
<b>TOTAL INDIAN STATES, ETC.</b>	33,51,610	1,86,123	35,40,733	4,23,088	31,17,645	1,17,621					
<b>TOTAL LANDHOLDERS (see p. 349)</b>	79,308	1,500	80,808	11,595	69,213	2,349					
<b>TOTAL BOMBAY</b>	34,33,918	1,87,623	36,21,541	4,34,683	31,86,858	1,19,970					
<b>BENGAL.</b>											
Kurmi Wards Estate	25,955	...	25,955	2,754	23,201	1,038	45,829	4 per cent.			
Maharaja Sir Prodyot Kumar Tagore	27,55,000	...	27,55,000	2,00,000	25,55,000	1,30,671	60,00,000	4 & 6	"		
Nawab of Dacca	8,89,000	...	8,89,000	22,000	8,67,000	20,556	16,25,000	3 & 3 1/2 per cent.			
<b>TOTAL</b>	36,69,955	...	36,69,955	2,24,754	34,45,201	1,58,267					
<b>UNITED PROVINCES OF AGRA AND OUDH.</b>											
Sardhana Estate (Moerut)	1,57,405	...	1,57,405	42,092	1,15,313	2,488	10,00,000	1, 2, 5 & 6 per cent.			
Ajodhya (Fyzabad)	23,96,885	...	23,96,885	54,724	23,42,161	95,276	25,00,000	4	"		
Konga (Mirzapur)	1,362	...	1,362	310	1,052	61	1,37,045	3 1/2 & 6	"		
Habua of Narhi (Ballia)	1,09,838	...	1,09,838	9,371	1,00,461	5,791	12,00,000	4	"		
Vicraman Fefato (Rae Bareilly)	8,17,263	...	8,17,263	39,84	7,77,479	31,835	43,00,000	4 1/2	"		
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	(a) 11,540	...	11,540	5,914	5,626	453	43,00,000	4 1/2	"		
Srimant Sada Sileo Rao (Bareilly)	14,000	...	14,000	2,897	11,103	316	45,000	4 1/2	"		
Maharaja Kesho Prasad Singh Bahadur of Dumraon	5,00,000	...	5,00,000	...	5,00,000	30,000	5,00,000	6	"		
<b>TOTAL</b>	40,08,355	...	40,08,355	1,55,098	38,53,257	1,07,223					

(a) Differs from last year's closing balance for correction since made.

(b) A part of the loan does not bear any interest.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*continued*.

	Amount 1st April 1920.	Amount advanced.	Total.	Amount repaid.	Amount, 31st March 1921.	Amount of Loans sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
<b>LOANS TO INDIAN STATES, LANDHOLDERS, Etc.—<i>contd.</i></b>								
<b>PUNJAB.</b>								
Siraj Uddin Haider of Furrakhnagar	17,305	...	17,305	3,337	13,968	40,000	4 per cent.	443
Court of Wards for S. Balwant Singh of Atari	1,31,132	...	1,31,132	4,027	1,27,105	1,37,000	"	7,827
<b>Total</b>	1,48,437	...	1,48,437	7,364	1,41,073			8,270
<b>BERMA.</b>								
Loans to Landholders and other Notabilities	11,896	9,670	21,566	13,646	10,920	20,310	NIL.	937
Loans to Chiefs	(a) 12,016	3,690	17,016	3,536	13,480	34,000	5 and 6½ per cent.	662
<b>Total</b>	26,912	13,360	41,862	17,182	24,680			899
<b>BIHAR AND ORISSA.</b>								
Chief of Seraikela (Singhbham)	29,987	...	29,987	17,650	22,337	50,000	"	2,350
Nawala State	1,39,580	...	1,39,580	24,503	1,05,077	3,00,000	3½ "	4,024
Guardian of Zainab Begum	1,703	...	1,703	595	1,108	2,000	Free.	...
<b>Total</b>	1,41,270	...	1,41,270	22,751	1,28,524			7,274
<b>CENTRAL PROVINCES AND BEHAR.</b>								
Loans to the Bishop of Nagpur	(a) 32,164	...	32,164	66	32,098	32,632	4 per cent.	853
Loans to Chhatisgarh State	300	...	300	1,050	2,000	3,000	"	193
Loans to Chhattisgarh State	...	50,000	50,000	...	50,000	50,000	"	...
<b>Total</b>	32,464	50,000	82,464	1,056	82,418			1,031
<b>ASSAM.</b>								
Loans to Manipur State	(a) 5,31,630	...	5,31,630	27,403	5,04,227	4,00,000	1½ "	2,593
<b>TOTAL LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES</b>	1,10,73,253	3,18,293	1,13,91,546	9,11,933	1,13,95,613			4,70,657

## ADVANCES UNDER SPECIAL LAWS.

## BOMBAY.

Kaira and Panch Mahals Thakors . . . . .  
Ahmedabad Talukdars . . . . .  
Branch Thakors . . . . .

TOTAL

## BENGAL.

Drainage and Embankment Advances . . . . .

## UNITED PROVINCES OF AGRA AND OUDH.

Banarkhand Encumbered Estates Act . . . . .

## BIHAR AND ORISSA.

Drainage and Embankment Advances . . . . .  
Advances under the Public Demand Recovery Act of 1895 . . . . .

TOTAL

## TOTAL ADVANCES UNDER SPECIAL LAWS

## ADVANCES TO CULTIVATORS.

## MADRAS.

Advances for improvement of land . . . . .  
Advances for relief of Agriculturists and other purposes . . . . .  
Loans to Co-operative Credit Societies . . . . .

TOTAL

## BOMBAY.

Advances for improvement of land . . . . .  
Advances for relief of Agriculturists and other purposes . . . . .  
Loans to Co-operative Credit Societies . . . . .

TOTAL

Carried over

4,08,098	4,5 & 6 1/2 per cent	59,215	18,978	78,223	...	78,223	18,978	59,215	4,08,098	4,5 & 6 1/2 per cent	245
11,28,865	"	3,14,074	1,21,879	4,30,553	...	4,30,553	1,21,879	3,14,074	11,28,865	"	
70,538	"	17,350	3,138	50,138	12,697	50,138	3,138	17,350	70,538	"	
...	...	4,21,289	1,13,995	5,05,264	12,607	5,05,264	1,13,995	4,21,289	...	...	245
...	...	3,99,933	27,419	4,27,358	3,034	4,27,358	27,419	3,99,933	...	...	4,573
...	...	7,07,578	1,11,017	8,19,593	12,848	8,19,593	1,11,017	7,07,578	...	...	53,097
...	...	82,012	35,611	1,17,381	11,762	1,17,381	35,611	82,012	...	...	4,712
102	"	4,317	885	5,232	...	5,232	885	4,317	102	"	
...	...	86,339	36,523	1,22,915	11,762	1,22,915	36,523	86,339	...	...	4,811
...	...	16,15,173	3,48,657	19,64,130	40,839	19,64,130	3,48,657	16,15,173	...	...	62,729
...	...	39,55,951	3,67,357	37,23,378	6,44,343	37,23,378	3,67,357	39,55,951	...	3,4,5 & 6 1/2 per cent.	1,46,884
1,65,865	"	31,89,591	6,15,446	38,05,037	8,02,900	38,05,037	6,15,446	31,89,591	1,65,865	"	
36	"	244	311	635	...	635	311	244	36	"	
...	...	65,45,836	9,88,144	76,98,980	14,47,803	76,98,980	9,88,144	65,45,836	...	...	3,12,785
...	...	2,10,45,340	52,79,025	2,63,24,265	63,12,018	2,63,24,265	52,79,025	2,10,45,340	...	...	7,60,855
...	...	2,58,107	39,315	2,97,422	15,385	2,97,422	39,315	2,58,107	...	...	
...	...	2,13,03,317	53,18,340	2,66,21,687	63,27,353	2,66,21,687	53,18,340	2,13,03,317	...	...	7,60,855
...	...	2,78,49,183	63,01,484	3,41,50,667	77,74,056	3,41,50,667	63,01,484	2,78,49,183	...	...	10,73,617

(a) Differs from last year's closing balance for correction since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March, 1921, and the amount of such LOANS at the commencement and close of the Year—*continued*.

ADVANCES TO CULTIVATORS— <i>contd.</i>		Amount 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loans sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Brought forward		Rs. 2,63,76,011	Rs. 7,74,556	Rs. 3,41,50,567	Rs. 63,01,484	Rs. 2,78,49,183			Rs. 10,73,640
BENGAL.									
Advances for improvement of land		1,38,511	38,616	1,77,127	5,180	1,81,820			12,710
Advances for relief of Agriculturists and other purposes		(a) 29,91,618	1,30,297	31,14,915	11,40,611	19,31,301			1,88,150
Loans to Co-operative Credit Societies		10,433	9,614	20,047	10,723	15,523			1,047
TOTAL		(a) 31,69,765	1,78,426	33,98,191	12,61,535	20,81,559			1,31,907
UNITED PROVINCES OF AGRICULTURE AND ORDN.									
Advances for improvement of land		(a) 78,88,445	7,78,474	86,67,019	11,80,064	71,89,355			5,39,023
Advances for relief of Agriculturists and other purposes		1,04,67,885	20,24,318	1,24,92,203	69,17,239	65,44,573			7,11,605
Loans to Co-operative Credit Societies		6,417	10,978	17,395	1,943	13,209			358
TOTAL		1,83,60,704	28,13,760	2,11,74,464	81,90,937	1,37,44,117			12,52,986
PUNJAB.									
Advances for improvement of land		11,52,223	2,63,341	14,15,564	2,11,054	12,31,539			55,504
Advances for relief of Agriculturists and other purposes		8,07,819	6,10,040	14,17,859	4,00,850	10,26,009			32,988
Loans to Co-operative Credit Societies		18,445	63,402	81,847	3,135	74,472			3,013
TOTAL		20,68,565	9,41,183	29,10,648	6,18,038	23,31,631			94,505
BUNMA.									
Advances for improvement of land		21,834	38,230	59,064	7,312	65,724			1,355
Advances for relief of Agriculturists and other purposes		(a) 3,75,237	25,76,289	29,51,526	10,03,427	65,48,399			2,95,776
Loans to Co-operative Credit Societies		60	...	60	...	100			...
Advances to Union Farmers		5,313	16,119	21,432	2,121	19,311			362
TOTAL		38,15,916	26,70,745	64,86,661	10,12,770	54,33,891			2,98,403
Bihar and Orissa.									
Advances for improvement of land		3,75,495	32,443	4,07,938	90,079	3,38,489			10,820
Advances for relief of Agriculturists and other purposes		(a) 20,75,621	6,76,164	27,51,785	12,55,025	20,76,131			1,31,258
Loans to Co-operative Credit Societies		22,3	4,250	4,473	715	6,418			96
TOTAL		34,56,489	6,13,157	40,69,646	13,45,819	27,10,888			1,51,274
CENTRAL PROVINCES AND DEHRAD.									
Advances for improvement of land		19,79,034	2,32,210	22,11,244	6,68,552	39,06,701			2,68,376
Advances for relief of Agriculturists and other purposes		(a) 37,12,703	11,13,114	48,25,817	26,40,217	22,05,750			2,08,376
Loans to Co-operative Credit Societies		57,11,890	3,61,390	60,73,280	32,14,709	61,14,421			...
TOTAL		114,62,627	6,06,714	120,69,341	35,23,478	85,45,863			...
ASSAM.									
Advances for improvement of land		495	4,000	4,495	272	4,231			1,39,868
Advances for relief of Agriculturists and other purposes		17,31,248	10,247	17,41,495	6,71,685	11,20,180			1,29,868
Loans to Co-operative Credit Societies		9,612	25	9,637	3,031	6,606			...
TOTAL		17,40,354	4,052	21,45,406	6,75,008	14,70,398			1,29,868
TOTAL ADVANCES TO CULTIVATORS		6,41,59,617	2,01,57,564	8,43,17,181	2,35,24,281	6,13,93,200			34,24,149

## MISCELLANEOUS LOANS AND ADVANCES.

MISCELLANEOUS LOANS AND ADVANCES.					
<b>MADRAS.</b>					
Advances to Khonds for the purchase of seeds	...	600	10	10	...
Advances to M. Ranganathaniam for purchase of an oil engine, etc.	...	3,806	1,353	600	...
Advances to Amindivi Islanders	...	...	5,159	...	...
Advances to co-operative societies for the acquisition of house-sites for Panchamas	...	...	1,04,541	73,728	...
Advances to divers for purchase of Canoes	...	28	232	59	...
<b>TOTAL</b>	4,432	1,06,130	1,10,571	74,307	36,174
<b>BOMBAY.</b>					
Loans to Raharies (cattle graziers)	(a) 26,787	3,370	10,157	2,439	37,722
Loans to Weavers in the Bijapur District	20,956	33,770	31,726	20,398	64,430
" " Kaira	58	...	58	22	86
" " Ahmedabad "	...	...	12,305	3,515	14,700
Advances for sheep grain shops	(a) 18,305	...	2,12,084	1,35,084	77,040
Advance to Mr. L. V. Tickkar of Sholapur	2,12,084	...	5,000	...	4,500
Advance to Bombay Catholic House Building Society	5,000	1,50,000	3,00,000	...	3,00,000
Kanara Gand Saraswat Co-operative Housing Society Limited	1,50,000	1,10,000	1,10,000	...	1,10,000
Saraswat Suburban Co-operative Housing Society, Limited	...	1,25,000	1,25,000	...	1,25,000
<b>TOTAL</b>	4,73,100	4,22,140	8,95,330	1,61,952	7,33,318
<b>BENGAL.</b>					
Advances to ex-students of the Weaving Institutions	2,470	1,604	4,074	1,183	2,611
Loan to Messrs. Carew and Co.	2,07,594	...	2,07,594	1,81,315	23,249
Loan to Co-operative Milk Societies Union Limited	14,000	...	15,000	3,800	9,240
<b>TOTAL</b>	2,24,064	1,604	2,25,668	1,50,608	35,060
<b>UNITED PROVINCES OF AGRA AND OUDH.</b>					
American Presbyterian Mission at Etah	136	...	136	...	...
Dairy at Allahabad	25,000	...	25,000	...	35,000
Proprietors of the Babhnauli Concern for establishment of Central Sugar Factory (Gorakhpur)	5,24,983	...	5,24,983	35,000	4,89,974
Salvation Army, Simla	31,000	...	31,000	...	31,000
Glass Works, Bijhoi (Moradabad)	20,000	...	20,000	...	20,000
Proprietor, Naini Glass Works, Naini (Allahabad)	...	16,000	16,000	...	16,000
Crownation Flour Mills, Allahabad	20,000	...	20,000	...	20,000
Messrs. Carew and Company Limited, Rosa Distillery, Rosa (Shajahanpur)	...	1,60,000	1,60,000	70,205	89,795
Commissioner Ballard, the Salvation Army Head Quarters for Northern Territory	...	29,000	29,000	...	29,000
<b>TOTAL</b>	6,21,119	2,05,000	8,26,119	1,05,350	7,20,769
<b>PUNJAB.</b>					
Advances for replacement of brood mares in the Jhelum Colony	78,121	46,775	1,25,199	53,524	71,675
Advances for replacement of canals in the Chenab Colony	8,825	...	8,825	8,426	389
Loans to the Salvation Army for weaving School	5,982	...	5,982	5,982	...
<b>TOTAL</b>	93,231	46,775	1,40,006	67,932	73,074
<b>Carried over</b>	11,16,036	7,51,553	21,07,694	9,00,269	15,97,425

C. & V. Debt, Deposits, etc.

(a) Differs from last year's closing balance for correction since made.

O. to V. Debt, Deposits, etc.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—concluded:

				Amount 1st April 1920.	Amount advanced.	TOTAL.	Amount repaid.	Amount 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MISCELLANEOUS LOANS AND ADVANCES—contd.											
BURMA.				R	R	R	R	R			R
Brought forward				14,16,036	7,81,658	21,97,694	6,00,269	15,97,425			45,112
Miscellaneous Loans and Advances				50,422	...	50,422	9,634	40,788			3,126
Advances to Artisans				40,159	30,168	70,325	6,336	63,989			...
Advances to Weavers				980	1,900	2,880	300	2,580			...
TOTAL				91,561	32,066	1,23,627	16,270	1,07,357			3,126
BIHAR AND ORISSA											
Advances for purchase of cloth				1,51,170	...	1,51,170	1,51,170	...			...
CENTRAL PROVINCES AND BERRAR.											
Advances to weavers				368	2,11,349	2,11,707	1,391	2,10,313			...
TOTAL MISCELLANEOUS LOANS AND ADVANCES				16,59,125	10,25,073	26,84,198	7,69,103	19,15,095			48,238
GRAND TOTAL				11,46,63,074	2,77,12,201	14,23,75,365	2,78,39,696	11,45,35,669			54,01,319
Distribution of the Grand Total—											
Madrās				95,60,397	19,26,502	1,14,86,899	13,40,934	1,01,45,975			(6)4,72,753
Bombay				3,06,61,314	77,59,810	3,84,21,154	63,50,573	3,20,70,581			10,38,817
Bengal				1,37,14,860	5,70,229	1,43,15,089	20,39,328	1,22,75,761			6,20,809
United Provinces of Agra and Oudh				3,39,54,424	61,90,696	3,91,45,120	94,85,803	2,96,59,317			18,88,961
Punjab				61,70,334	11,37,938	73,08,272	10,19,729	62,88,543			2,36,273
Bahar				43,93,915	42,91,984	86,85,899	17,41,837	71,44,062			3,37,619
Bihr and Orissa				62,43,408	25,87,221	88,30,629	17,61,016	70,69,613			2,77,977
Central Provinces and Berrar				81,08,437	41,67,739	1,22,76,176	34,65,315	88,10,861			3,76,946
Assam				23,21,837	41,252	23,63,089	7,11,368	16,51,721			1,43,368

(a) Exclusive of Rs5,793 interest on Loans to Local Boards for Railway Construction (vide Account No. 91-A).

No. 91.—ACCOUNT of LOANS and ADVANCES by the GOVERNMENTS of BOMBAY out of the PROCEEDS of the BOMBAY DEVELOPMENT Loan during the Year ended 31st March 1921, and the amount of such LOANS at the close of the Year.

	Amount, 1st April 1920.	Amount advanced.	Total.	Amount repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO CORPORATION ETC.								
The Bombay Port Trust . . . . .	...	94,50,000	94,50,000	...	94,50,000	94,50,000	6½ per cent.	2,13,725
The Bombay Improvement Trust . . . . .	...	2,75,00,000	2,75,00,000	...	2,75,00,000	2,75,00,000	6½ "	...
The Bombay Municipality . . . . .	...	50,00,000	50,00,000	...	50,00,000	50,00,000	6½ "	...
Deposit with the Imperial Bank of India . . . . .	...	1,60,00,000	1,60,00,000	...	1,60,00,000	1,60,00,000		36,959
Total	...	5,79,50,000	5,79,50,000	...	5,79,50,000	5,79,50,000	...	3,00,184

O. to V.—Debt, Deposits, etc.



No. 91A.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1920.	Amount, advanced.	Total.	Amount repaid.	Amount, 31st March 1921	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
<b>MADRAS.</b>								
<i>Imperial.</i>								
Loans to Tanjore District Board . . . . .	7,54,249	...	7,54,249	41,234	7,13,015	12,34,720	4 per cent.	29,763
<i>Provincial.</i>								
Loans to Kistna District Board . . . . .	9,19,559	...	9,19,559	99,652	8,19,907	18,52,686	4 per cent.	35,795
<b>Total</b>	16,73,808	...	16,73,808	1,40,886	15,32,922			65,558



No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS  
and the BALANCES unadjusted at

				UNADJUSTED BALANCES.		No. of Item.
				1st APRIL 1920.		
				Debits.	Credits.	
<b>Part I.—Account Current with the Secretary of State for India.</b>						
<i>His Majesty's Imperial Government.</i>						
				£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services				1,701,277	...	1
Expenditure in India in connection with Admiralty Transports				...	609,047	2
Expenditure in India in connection with Indian Force in North China				4,766	...	3
Additional Troops lent for service at Hong Kong in 1912				2,539	...	4
Hire of Transports on behalf of the Commonwealth of Australia				51,091	...	5
Australian and New Zealand Personnel				...	30,274	6
Supplies for the Ministry of Munitions				...	6,765	7
Moiety of expenditure in India in connection with Lighting and Buoying the Persian Gulf				30,681	...	8
Ditto ditto Surveying the Persian Gulf				...	130	9
Ditto ditto Persian Gulf Radio Offices				950	...	10
Ditto ditto Troops lent for service in Persia				...	1	11
Ditto ditto South Persian Military Police				79,154	...	12
Ditto ditto Defence Works at Aden				...	162	13
Postal and Money Order Transactions				...	799,091	14
Emigration of Coolies, African Protectorates and Supplies to H. M.'s Ships on the East India Station				125,778	...	15
Persons paid in India to Out-pensioners of Chelsea Hospital				60,681	...	16
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore				12,975	...	17
Enlistment of Natives of India for service in the Colonies				2,019	...	18
Indian Native Regiments lent for service in the Colonies				2,346	...	19
Little Besses Light Vessel Dues				...	3,332	20
Balances on Shipping Master's Accounts				1,534	...	21
Teak shipped from India				...	76,196	22
Australian Wool supplied to the Cawnpore Woollen Mills				...	...	23
Allotments paid in England by the War Office on behalf of British soldiers (including Territorials) on the Indian Establishment				34,672	...	24
Miscellaneous				1,805,647	...	25
Opium supplied to Governments of Hong Kong, the Straits Settlements, and Siam				...	...	26
Funds supplied to His Majesty's Minister at Tehran				...	1,395,417	27
Motor ambulances and aircraft, tanks and machine guns presented by Indian Princes and others				13,333	...	28
Advances from Naval Funds to Marine Transport Officer, Suez				...	...	29
Expenditure on account of lascars ex-Enemy Vessels				26,291	...	30
Turkish Lighthouses in the Red Sea				1,271	...	31
Remittances to Command Paymaster, Straits Settlements				...	1	32
Wheat shipped from Australia				...	...	33
				3,457,005	2,920,416	34
<i>His Majesty's Indian Government in London.</i>						
Expenditure in England for Hire of Transports, Canal Dues, etc.				...	...	35
Ditto on account of purchase of mules for war purposes				...	...	36
Ditto on account of stores shipped to India under War and Ordnance Factory Indents, etc.				...	33,651	37
Expenditure in England on account of Stores supplied in connection with Munitions				...	...	38
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces)				...	14,801	39
Remittances by Administrators-General				...	21,687	40
Rohilkund and Kumaon Railway Company. Interest on New 4 per cent. Debenture Stock allocated to State Works				...	...	41
Stores chargeable to Provincial and Local Funds and to Indian States				9	...	42
Nickel, etc., supplied for coinage purposes				...	1,178	43
National Health Insurance in respect of soldiers in India				2,359	...	44
Mission to the Court of Persia: Telegraphic Transfers				...	20,000	45
Pay and Pensions chargeable to Provincial and Local Funds, etc.				...	...	46
Subscriptions to the General Provident Fund				585	...	47
Sale of Opium in England				...	...	48
Surplus Revenue of occupied Territory in Mesopotamia				208,658	...	49
Employment of enemy ships under control of R. I. M.				...	190,186	50
Expenditure in connection with "Loyalty"				469	...	51
Transactions in connection with Relief Funds				2,985	...	52
Liquidation of Hostile Firms in India				36,729	...	53
Exchange of Indian Currency Notes				237	...	54
Miscellaneous				29,080	...	55
Miscellaneous Provident Funds				...	...	56
Stores supplied for Mesopotamian Railway				...	...	57
Funds for East Africa				27,163	...	58
				306,274	231,483	
Total carried over				3,457,005	2,920,416	

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1921 the commencement and close of that Year.

No. of Item.	1920-21.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1921.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	78,092,081	24,641,609	18,117	54,667,522	497,344	...
2	873,133	1,004,314	...	1,408,161	...	2,148,389
3	48,694	25,013	93	...	28,540	...
4	36,384	33,046	...	342	5,535	...
5	3,348	740	...	...	53,699	...
6	172	...	...	13,874	...	43,976
7	—18,957	13,514	...	9,730	...	48,966
8	16,018	...	...	1,304	45,395	...
9	...	...	...	...	...	130
10	4,892	3,749	...	3,388	...	1,295
11	2	1	...	...	...	...
12	678,825	1,781	...	683,419	72,779	...
13	492	...	...	330	...	...
14	6,501,666	8,869,280	9,315,008	...	6,148,303	...
15	456,106	1,838	...	503,250	76,796	...
16	105,474	1,265	...	66,186	98,704	...
17	18,556	41	...	27,193	4,292	...
18	1,175	53	...	2,737	404	...
19	...	320	...	...	2,026	...
20	57	7,312	7,134	...	...	3,453
21	5,517	123,407	—376	...	...	116,732
22	124,392	...	...	48,196	...	...
23	43,023	...	...	43,623	...	...
24	566	40,520	...	29,971	...	34,953
25	1,245,739	772,582	277,476	430,709	1,625,571	...
26	1,212,186	...	...	1,212,186	...	...
27	1,895,417	...	...	...	...	...
28	...	...	...	...	13,333	...
29	64	11,874	11,810	...	...	...
30	...	...	...	...	26,291	...
31	5,254	...	...	3,956	2,569	...
32	...	...	...	...	...	1
33	108,023	3,226	...	104,794	...	...
34	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895
35	...	3,719	3,734	...	15	...
36	1,895	2,029	134	...	...	...
37	...	675,246	709,970	...	1,073	...
38	...	1,128	1,128	...	...	...
39	606	177,401	194,905	...	3,309	...
40	326	...	141,049	120,749	...	1,041
41	...	21,784	21,784	...	...	...
42	2,502	223,400	221,005	...	116	...
43	...	112,163	113,342	...	1	...
44	3	38,806	66,000	...	29,556	...
45	...	290,131	310,131	...	...	...
46	...	7,792	8,638	...	846	...
47	6,783	7,158	6,566	6,773	3	...
48	3,267	1,712	...	—945	2,500	...
49	1,978	2,690	...	...	206,546	...
50	507	93	...	796	...	190,568
51	7	2,868	2,391	...	...	1
52	...	4	2,200	...	5,181	...
53	11,774	138,680	113,049	11,774	11,098	...
54	...	444	3,104	...	2,897	...
55	125,568	817,191	748,217	76,697	8,977	...
56	10	10	...	...	...	...
57	...	1	...	...	...	1
58	5,821	...	8,333	...	41,817	...
	161,047	2,523,850	2,675,680	215,844	313,435	191,611
	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895

O. to V.—Debt, Deposits, etc.

**No. 92—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNT  
and the BALANCES unadjusted at**

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1920.		
		Debits.	Credits.	
		£	£	
Brought forward		3,457,005	2,920,416	
His Majesty's Indian Government in London—contd.		306,274	281,483	
Gold shipped to India from Australia and New Zealand		8,301	...	59
Purchase of Java Quinine		...	...	60
Purchase of Java molasses		...	...	61
Advances to the Treasury Chest Officer, Colombo		...	87,500	62
Purchase of Tea in Ceylon		...	12,083	63
Purchase of Silver		...	...	64
Purchase of Gold		215,931	...	65
Egyptian Currency coined at the Bombay and Calcutta Mints		...	1	66
Payment to Imperial Bank of Persia against Kran Credits		...	...	67
Currency returned from India to countries of issue		...	...	68
Bronze coinage from Calcutta Mint for Australian Commonwealth		3	...	69
Paper Currency Reserve—Gold withdrawn in London against Reserve in India		...	82,391	70
Extension of Ordnance Factories in India		...	617	71
Purchase of Ford cars		...	...	72
Aviation Stores		29,547	...	73
Compensation to Wolfram Producers		...	...	74
Subscriptions to the Indian Civil Service Provident Fund		...	8,534	75
Recoveries on account of Allotments paid in India		...	55	76
Transfer from Paper Currency Reserve to Home Treasury Balances		...	...	77
Payment to the Bank of England against Gold received in India		82,391	...	78
Sale of Burma rice		...	...	79
East Indian Railway Company, Share of surplus profits		...	...	80
		642,447	472,664	
TOTAL ACCOUNTS CURRENT WITH THE SECRETARY OF STATE		4,099,452	3,393,080	
Part II.—Account current with the High Commissioner for India.				
His Majesty's Indian Government in London.				
Expenditure in England on account of Stores, shipped to India under War Indents		...	...	81
Expenditure in England on account of Stores shipped to India under Ordnance Factories Indents		...	...	82
Expenditure in England on account of— Stores supplied by the War Office on direct demands from India		...	...	83
Expenditure in England on account of— Store supplied in connection with munitions		...	...	84
Expenditure in England on account of— Stores supplied for Aviation purposes		...	...	85
Expenditure in England on account of— Miscellaneous charges on Stores (war)		...	...	86
Expenditure in England in the Purchase of Ford Cars		...	...	87
Extension of Ordnance Factories in India		...	...	88
Remittances by Administrators General and Official Trustees in India		...	...	89
Stores chargeable to Provincial and Local Funds and to Indian States		...	...	90
Nickel, etc., supplied for Coinage purposes		...	...	91
Enemy Ships employed under the Control of the Director of the Royal Indian Marine		...	...	92
Bombay Back Bay Reclamation Scheme		...	...	93
Subscriptions to the General Provident Fund		...	...	94
Ditto Indian Civil Service Provident Fund		...	...	95
Miscellaneous		...	...	96
TOTAL ACCOUNT CURRENT WITH HIGH COMMISSIONER FOR INDIA		...	...	97
GRAND TOTAL		4,099,452	3,393,080	

**Total Account current between India and England in Indian Currency at £1—Rs. 10**

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1921 the commencement and close of that year.

No. of Item.	1920-21.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1921.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	90,959,196	35,555,485	9,624,232	59,260,876	8,701,581	2,897,895
	161,047	2,523,850	2,675,680	215,841	313,135	191,611
59	...	...	...	...	8,301	...
60	...	11,038	11,038	...	...	...
61	...	5,427	5,427	...	...	...
62	27,500	...	...	91,562	...	151,562
63	12,093	...	70,365	...	1,593	...
64	230	69,002	6,725,696	...	...	1
65	1,275,686	8,217,314	...	995	...	996
66	...	1,755,243	1,755,243	...	...	...
67	...	...	...	233,078	37,364	...
68	270,442	...	...	...	3	...
69	...	...	...	...	...	...
70	82,391	...	...	...	...	849
71	353	2,224	1,639	...	...	...
72	...	1,094	1,236	...	131	...
73	...	39,047	19,501	...	10,001	...
74	...	165	...	165	...	...
75	23,272	303	278	14,735	...	22
76	4,903	199	...	...	4,649	...
77	36,506,567	5,089	...	36,501,479	...	1
78	...	82,391	...	...	...	...
79	20,00,000	220,000	...	1,780,000	...	...
80	...	32,913	32,933	...	...	...
	40,364,474	12,965,319	11,290,025	39,837,528	375,477	345,042
	131,323,670	48,520,804	20,923,287	98,038,404	9,077,058	2,742,937
81	...	727,712	727,712	...	...	...
82	...	285,469	285,469	...	...	...
83	...	1,354,210	1,354,210	...	...	...
84	...	13,539	13,539	...	...	...
85	...	347,559	347,559	...	...	...
86	...	3,065	3,065	...	...	...
87	...	608	608	...	...	20
88	...	1,055	1,035	...	...	6,484
89	...	...	35,496	41,980	...	...
90	5,051	528,728	528,677	...	...	...
91	...	6,275	6,275	...	...	...
92	1,495	53	53	1,495	...	...
93	...	247,787	247,787	...	...	...
94	3	...	...	3	...	...
95	65	...	...	65	...	...
96	3,794	23,546	32,991	1,315	11,924	...
97	10,408	3,539,606	3,579,476	44,858	11,924	6,504
	181,334,078	52,060,410	24,502,763	98,143,262	9,058,983	2,749,442
	1,31,33,40,776	52,06,04,100	24,50,27,627	98,14,32,619		

O. to V.—Debt, Deposits, etc.

## No. 93.—STATEMENT of STERLING BILLS and TELEGRAPHIC TRANSFERS drawn on LONDON during 1920-21.

	AMOUNT OUTSTANDING ON 1st APRIL 1920.		BILLS DRAWN IN INDIA.		BILLS DISCHARGED IN LONDON.		AMOUNT OUTSTANDING ON 31st MARCH 1921.	
	Amount of Bills.	Rupces received in respect thereof.	Amount of Bills.	Rupces received in respect thereof.	Amount of Bills.	Rupces received in respect thereof.	Amount of Bills.	Rupces received in respect thereof.
	£	₹	£	₹	£	₹	£	₹
Calcutta . . . . .	244,000	18,80,136	12,450,000	11,39,07,185	12,034,000	11,57,87,821	...	...
Madras . . . . .	153,000	11,57,033	2,113,000	1,91,95,316	2,256,000	2,06,53,240	...	...
Bombay . . . . .	302,000	30,60,307	10,423,000	15,21,77,419	10,817,000	15,52,37,726	...	...
Total . . . . .	799,000	60,98,376	(a) 30,938,000	28,65,70,920	31,777,000	29,16,78,293	...	...

(a) The average rate of exchange on Sterling Bills drawn during the year was 2s. 2-0121671d. the rupee.

No. 94.—STATEMENT showing the Cash Balances at the commencement and at the close of the Year ended 31st March 1921.

DISTRIBUTION OF OPENING BALANCE.										Opening Balance, 1st April 1920.	DISTRIBUTION OF CLOSING BALANCE.		Closing Balance, 31st March 1921.
RESERVE TREASURIES.		OLD PRESIDENCY BANKS.		BRANCHES OF OLD PRESI- DENCY BANKS.		DISTRICT TREASURIES.		Number of Treasuries.	Rs.		INDIA.	Rs.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						
1	97,55,865	1	7,27,34,741	4	38,72,575	10	48,11,689	16	9,11,72,870	Cash in District Treasuries, India, General	49,72,023		
...	...	...	...	...	...	6	14,17,128	6	14,17,128	N.-W. Frontier Province	9,00,527		
1	22,50,947	1	1,33,95,509	16	97,29,048	25	1,41,73,986	43	3,95,49,440	Madras	1,01,14,601		
1	46,37,344	1	4,79,53,569	10	42,16,872	30	1,14,72,169	42	6,82,79,944	Bombay	1,01,06,882		
...	...	...	7,85,502	1	1,92,139	27	34,06,483	28	43,84,124	Bengal	50,56,603		
...	...	...	...	5	40,30,273	49	1,32,14,192	54	1,72,34,465	United Provinces of Agra and Oudh	82,92,437		
...	...	...	...	3	9,10,628	29	43,92,558	31	53,03,168	Punjab	61,68,441		
...	...	...	...	3	63,12,633	41	1,02,25,887	44	1,64,38,520	Burma	1,00,81,443		
...	...	...	...	1	5,23,595	21	32,32,067	22	37,55,662	Bihar and Orissa	35,30,829		
...	...	...	...	3	75,82,268	22	83,80,159	25	1,39,62,427	Central Provinces and Berar	55,93,738		
...	...	...	...	...	...	13	32,62,216	13	32,62,216	Assam	27,40,492		
3	1,66,42,156	3	13,48,69,321	46	3,72,60,031	273	7,59,88,454	324	26,47,59,962	Total cash in District Treasuries	7,42,48,076		
										Cash in Imperial Bank of India	6,41,08,825		
									(a)	TOTAL INDIA	13,83,56,901		
										ENGLAND.	(b)		
										Secretary of State	£7,093,155		
										High Commissioner	£110,677		
										TOTAL ENGLAND	£7,209,832		
										TOTAL ENGLAND CONVERTED INTO Rs. at £1=Rs. 10	7,20,98,310		
										GRAND TOTAL	21,04,55,220		

(a) Of this amount £551 represents the funds of the Gold Standard Reserve.

(b) " " " " £1,883

DELHI;

The 23rd February 1922.

M. F. GAUNTLETT,  
Auditor General.





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**APPENDICES.**

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## APPENDIX A.

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# Finance and Revenue Account

OF THE

Government of India

FOR

1920-21.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the DISCHARGED during the Year 1920-1921, including the amount of ADVANCES and several PRESIDENCIES and PROVINCES, and the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	No. of Item.
<b>Revenue . . . . .</b>	2	Rs. 47,11,63,060	Rs. 22,00,67,076	Rs. 37,48,47,810	Rs. 31,57,74,386	Rs. 14,44,14,865	1
<b>Railway Irrigation and other Capital not charged to Revenue—</b>							
Capital contributed by Companies on Indian States towards outlay State Railway . . . . .	...	...	...	...	...	...	2
Bombay Development Scheme—Provincial . . . . .	78	...	...	2,77,161	...	...	3
<b>Permanent Debt incurred .</b>	82	29,75,82,634	...	...	...	...	4
<b>Permanent Debt incurred Provincial . . . . .</b>	...	...	...	9,38,93,800	...	...	5
<b>Temporary Debt incurred .</b>	82A	1,42,10,43,728	...	...	...	...	6
<b>Unfunded Debt—</b>							
Deposits of Service Funds . . . . .	84	11,42,554	20,735	2,85,685	...	...	7
Post Office cash certificates . . . . .	85	62,69,056	...	...	...	...	8
Savings Bank Deposits . . . . .	86	22,45,38,019	17,14,797	20,35,240	19,10,796	15,43,360	9
<b>TOTAL . . . . .</b>		23,08,89,631	17,35,632	23,20,925	19,10,796	15,43,360	10
<b>Deposits and Advances not bearing interest—</b>							
Balances of Provincial Government Appropriation for Reduction of Debt . . . . .	72	...	...	...	...	...	11
Deposits of Local Funds . . . . .	86	64,26,110	...	...	...	...	12
Deposits of Branch Line Companies . . . . .	86D	18,99,162	3,11,01,344	1,71,55,318	1,35,03,994	1,95,50,635	13
Deposits of Sinking Funds . . . . .	87	6,30,262	...	...	...	...	14
Gold Standard Reserve . . . . .	...	...	...	2,85,969	...	...	15
Paper Currency Reserve . . . . .	...	...	...	...	...	...	16
Consols Depreciation Fund . . . . .	...	...	...	...	...	...	17
Depreciation Fund for Rupee Loans . . . . .	...	...	...	...	...	...	18
Departmental and Judicial Deposits . . . . .	89	73,00,000	...	...	...	...	19
Advances . . . . .	97	31,27,84,720	6,32,44,708	14,53,05,163	13,23,36,009	7,49,17,635	20
Suspense Accounts . . . . .	98	10,60,45,698	76,87,973	2,61,57,189	24,30,822	48,62,261	21
Miscellaneous . . . . .	99	28,13,30,775	1,48,835	46,61,650	3,84,676	1,54,410	22
<b>TOTAL . . . . .</b>		1,14,12,860	...	...	...	...	23
<b>Imperial Bank Deposits . . . . .</b>	...	72,62,38,677	10,21,82,890	19,63,71,198	14,01,10,192	9,94,84,971	24
<b>Deposits and Advances not bearing interest—Provincial—</b>							
Miscellaneous . . . . .	99	8,77,62,249	4,86,19,084	1,96,12,101	3,68,94,694	2,06,26,692	25
<b>Loans and Advances by Imperial Government . . . . .</b>	90	...	...	2,31,996	...	...	26
<b>Loans and Advances by Provincial Governments . . . . .</b>	90	20,07,753	3,97,597	2,38,072	4,02,101	...	27
<b>Loans to Local Boards for Railway Construction . . . . .</b>	90A	...	18,20,924	63,60,673	20,99,326	94,65,808	28
<b>Remittances—</b>	91A	...	1,40,886	...	...	...	29
Inland Money Orders . . . . .	100	95,37,16,465	...	...	...	...	30
Other Local Remittances . . . . .	"	18,62,59,824	—6,17,87,989	—6,08,36,277	—20,62,17,860	6,74,69,590	31
Other Departmental accounts . . . . .	"	6,88,67,928	—12,44,375	—11,17,55,048	61,77,379	77,82,266	32
Net Receipts by Civil Treasuries from—							
Posts and Telegraphs . . . . .	"	3,10,43,724	—2,69,67,310	2,45,20,040	1,04,16,192	—4,51,72,828	33
Railways . . . . .	"	—62,07,505	4,45,73,831	3,71,53,362	62,06,363	2,87,70,897	34
Net Receipts from Civil Treasuries by—							
Marine . . . . .	"	2,77,90,200	...	...	...	...	35
Military Works . . . . .	"	4,99,55,429	...	...	...	...	36
Military . . . . .	"	74,90,78,279	...	...	...	...	37
Remittance Account between England and India . . . . .	103	50,33,61,042	14,80,010	74,58,904	29,82,936	3,89,825	38
<b>TOTAL . . . . .</b>		2,56,28,74,386	—4,59,65,842	—10,34,59,019	—18,04,36,000	6,42,39,750	39
<b>Sterling Bills on London . . . . .</b>	54	12,45,00,000	2,11,50,000	16,42,50,000	...	...	40
<b>Total Receipts . . . . .</b>	94	5,92,49,62,918	26,23,89,979	71,59,10,205	28,29,07,007	32,96,95,446	41
<b>Opening Balance . . . . .</b>	94	9,11,72,870	3,95,49,440	6,82,79,044	43,84,124	1,72,34,465	42
<b>GRAND TOTAL . . . . .</b>		6,01,61,85,788	30,19,39,419	78,41,90,149	28,72,91,131	34,69,29,911	48

TREASURIES of INDIA on the 31st March 1921; the amount of DEBT INCURRED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1921.

No. of Item.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. sterling converted into rupees at £1 = Rs. 10.	GRAND TOTAL.
1	Rs. 12,64,46,104	Rs. 23,38,46,085	Rs. 5,01,13,303	Rs. 4,46,06,208	Rs. 2,26,56,917	Rs. 2,03,39,35,714	Rs. 2,76,42,592	Rs. 2,06,15,78,306
2	...	...	...	...	...	...	...	...
3	...	...	...	...	...	2,77,151	...	2,77,151
4	...	...	...	...	...	29,75,82,634	...	29,75,82,634
5	...	...	...	...	...	9,38,93,300	...	9,38,93,300
6	...	...	...	...	...	1,42,19,43,728	...	1,42,19,43,728
7	...	...	...	...	...	14,48,976	12,265	14,61,241
8	...	...	...	...	...	52,09,056	...	52,09,056
9	13,76,301	10,30,812	9,29,589	8,67,795	4,00,289	23,62,46,998	...	23,63,46,998
10	13,76,301	10,30,812	9,29,589	8,67,795	4,00,289	24,30,05,030	12,265	24,30,17,295
11	...	7,66,34,510	...	...	...	7,66,34,510	...	7,66,34,510
12	...	...	...	...	...	64,26,110	...	64,26,110
13	1,47,67,698	84,91,020	1,37,75,862	70,38,596	27,60,699	12,95,49,318	...	12,95,49,318
14	...	...	...	...	...	6,39,262	...	6,39,262
15	...	...	...	197	...	2,89,166	...	2,89,166
16	...	...	...	...	...	1,18,69,08,845	1,18,69,08,845	1,18,69,08,845
17	...	...	...	...	...	1,05,86,73,113	1,05,86,73,113	1,05,86,73,113
18	...	...	...	...	...	35,20,191	35,20,191	35,20,191
19	...	...	...	...	...	73,00,000	...	73,00,000
20	6,21,32,125	3,64,22,019	2,21,22,421	1,69,95,448	46,44,796	87,44,05,035	...	87,44,05,035
21	1,76,55,025	66,41,028	8,55,422	43,55,546	10,54,814	17,67,55,787	2,13,69,544	19,81,15,331
22	9,01,164	3,09,158	97,987	45	12,812	28,75,53,872	...	28,75,53,872
23	...	3,855	...	21	...	1,14,16,730	1,70,28,222	2,84,44,958
24	9,54,56,012	12,85,01,590	3,68,31,092	2,84,19,853	84,73,121	1,57,12,69,796	2,28,74,89,916	3,65,87,69,711
25	3,78,05,771	-4,13,11,465	3,69,275	-8,27,213	...	...	...	...
26	...	...	...	...	...	2,31,996	...	2,31,996
27	2,59,904	...	...	...	...	33,75,427	...	33,05,427
28	10,19,729	17,41,837	17,61,016	34,05,815	7,14,368	2,78,39,696	...	2,78,39,696
29	...	...	...	...	...	1,40,886	...	1,40,886
30	...	...	...	...	...	95,37,16,465	...	95,37,16,465
31	18,39,83,427	-10,43,13,037	1,44,06,170	18,32,248	-1,47,30,584	1,01,70,512	...	1,01,70,512
32	2,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615	...	88,615
33	-3,22,55,830	4,94,33,656	-1,63,37,653	1,40,29,101	1,27,25,797	1,94,13,880	...	1,94,13,880
34	3,19,01,781	27,46,123	-21,05,410	-21,11,482	-6,11,665	13,53,96,285	...	13,53,96,285
35	...	...	...	...	...	2,77,99,200	...	2,77,99,200
36	...	...	...	...	...	4,99,55,429	...	4,99,55,429
37	...	...	...	...	...	74,90,78,279	...	74,90,78,279
38	4,66,377	36,66,014	3,32,303	3,00,669	1,65,990	52,06,04,100	98,14,32,619	1,50,20,36,719
39	22,40,05,513	-5,63,86,783	-34,41,674	1,80,73,486	32,81,122	2,46,62,22,765	98,14,32,619	3,44,76,55,384
40	...	...	...	...	...	30,98,80,000	...	30,98,80,000
41	48,61,09,864	26,74,21,076	8,65,62,641	9,45,45,914	2,89,63,573	8,46,95,28,123	3,29,66,77,391	11,76,61,05,514
42	67,20,294	1,64,38,520	27,55,642	1,39,62,427	32,62,216	26,47,59,962	11,99,73,931	38,47,33,893
43	49,28,32,658	28,38,59,596	9,03,18,303	10,85,08,341	3,22,25,789	8,73,42,88,085	3,41,65,51,322	12,15,08,39,407

**No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the DISCHARGED during the Year 1920-1921, including the amount of ADVANCES and several PRESIDENCIES and PROVINCES and the**

	No. of Ac- count.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	No. of item.
<b>Expenditure</b>	3	Rs. 1,16,32,81,074	Rs. 12,81,97,118	Rs. 16,23,12,343	Rs. 10,78,66,814	Rs. 11,93,72,345	1
Add—Provincial Surpluses transferred to Deposits	3	...	...	...	...	...	2
Deduct—Provincial Deficits charged to Deposits	3	...	1,47,14,367	1,35,31,997	59,12,305	1,32,00,622	3
<b>TOTAL</b>		1,16,32,81,074	11,34,82,751	14,92,77,346	10,19,54,509	10,61,71,723	4
<b>Railway, Irrigation and other Capital not charged to Revenue—</b>							
Outlay on Irrigation Works	73	...	7,60,050	39,601	17,86,097	18,62,476	5
Outlay on State Railways	73	8,30,00,137	...	...	...	...	6
Discharge of Debenture	...	7,96,214	...	...	...	...	7
Initial Expenditure on New Capital at Delhi	80	1,05,18,545	...	...	...	...	8
Bombay Development Scheme Provincial	...	...	...	64,62,447	...	...	9
<b>Permanent Debt discharged—</b>							
<i>Sterling Debt—</i>							
Liability for British 5 per cent War Loan (1920-47)	82	...	...	...	...	...	10
<i>Rupee Debt—</i>							
5½ per cent. War Bonds, 1928	82	22,40,500	...	...	...	...	11
5½ per cent. War Bonds, 1925	82	1,87,000	...	...	...	...	12
5 per cent. War Loan (1920-47)	82	40,93,900	...	...	...	...	13
5 p. c. Loan of 1915-55	82	67,49,100	...	...	...	...	14
4 p. c. Loans	82	12,00,300	...	...	...	...	15
3½ p. c. "	82	6,174	...	...	...	...	16
3 p. c. "	82	82,100	...	...	...	...	17
Provincial Debentures	82	...	...	...	...	...	18
<b>TOTAL</b>		1,45,68,074	...	...	...	...	19
<b>Temporary Debt discharged</b>	82A	1,18,15,60,790	...	...	...	...	20
<b>Unfunded Debt—</b>							
Special Loans	82B	...	...	...	...	4,673	21
Deposits of Service Funds	84	12,58,207	10,899	2,25,513	...	...	22
Post Office Cash Certificates	85	1,49,61,667	...	...	...	...	23
Savings Bank Deposits	85	10,18,21,290	10,18,368	8,78,790	7,21,875	6,39,878	24
<b>TOTAL</b>		20,80,41,164	10,35,237	11,04,303	7,21,875	6,41,461	25
<b>Deposits and Advances not bearing Interest—</b>							
Balances of Provincial Governments	72	...	1,47,14,367	1,87,66,993	59,12,308	1,32,00,622	26
Deposits of Local Funds	80	14,48,057	3,47,37,079	1,76,19,867	1,35,05,714	1,77,89,161	27
Deposits of Branch Line Companies	88D	9,04,272	...	...	...	...	28
Gold Standard Reserve	...	...	...	...	...	...	29
Paper Currency Reserve	...	...	...	...	...	...	30
Consols Depreciation Fund	...	...	...	...	...	...	31
Depreciation Fund for Rupee Loans	...	1,07,65,545	...	...	...	...	32
Adjustment of exchange on revaluation of gold and sterling securities in the Paper Currency Reserve	...	17,47,36,516	...	...	...	...	33
Departmental and Judicial Deposits	80	20,43,77,518	6,71,52,618	15,70,51,210	13,28,10,580	7,31,84,866	34
Advances	97	11,19,82,264	84,21,410	3,10,50,564	28,28,278	68,69,065	35
Suspense Accounts	98	85,11,987	3,58,192	14,72,264	3,96,961	2,566	36
Exchange on Remittance Account	88C	28,07,96,418	...	...	...	...	37
Miscellaneous	99	3,05,394	143	...	3,360	...	38
<b>TOTAL</b>		87,94,17,071	12,53,84,709	22,18,60,598	16,55,62,181	11,10,46,270	39
<b>Deposits and Advances not bearing Interest—Provincial—</b>							
Suspense Account	98	...	...	3,00,00,000	...	...	40
<b>Loans and Advances by Imperial Government</b>	90	7,13,330	8,70,900	...	...	...	41
<b>Loans and Advances by Provincial Governments</b>	90A	...	10,26,502	77,89,810	5,70,229	51,05,596	42
<b>Loans and Advances by Provincial Government—Provincial</b>	91	...	...	5,70,50,000	...	...	43
<b>Loans to Local Boards for Railway construction</b>	91A	...	...	...	...	...	44
<b>Remittances—</b>							
Inland Money Orders	100	95,27,10,307	...	...	...	...	45
Other Departmental Accounts	100	12,87,161	...	...	...	...	46
Net Payments into Civil Treasuries by—							
Posts and Telegraph	100	1,97,69,110	...	...	...	...	47
Railways	...	12,19,57,540	...	1,226	—5,377	—3,105	48
Net Issues from Civil Treasuries to—							
Marine	100	—5,55,081	67,250	2,44,82,477	30,12,025	—249	49
Military Works	100	54,44,732	13,72,414	51,52,444	3,11,025	37,31,322	50
Military	100	3,31,78,351	3,05,90,247	26,25,05,931	57,57,451	10,99,00,999	51
Remittance Account between England and India	103	1,27,13,10,528	3,35,628	74,66,784	1,25,73,556	86,991	52
<b>TOTAL</b>		2,40,51,11,951	3,23,65,539	20,96,03,862	2,16,49,580	11,37,15,958	53
<b>Sterling Bills on London paid</b>		...	...	...	...	...	54
<b>Total Disbursements</b>		5,91,70,54,940	27,68,24,818	77,40,83,267	28,22,34,468	33,86,37,474	55
<b>Closing Balance</b>	94	6,90,80,848	1,61,14,601	1,01,06,832	50,50,663	82,92,437	56
<b>GRAND TOTAL</b>		6,91,61,35,788	29,19,39,419	78,41,90,149	28,72,91,131	34,69,29,911	57

TREASURIES of INDIA on the 31st March 1921; the amount of DEBT INCURRED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1921—*concl'd.*

No. of Item.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. sterling converted into rupees at £1 = Rs. 10.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	11,32,65,703	8,96,24,531	4,69,00,807	5,18,31,003	2,04,66,854	2,00,31,18,395	30,96,45,093	2,31,27,63,488
2	...	7,66,34,510	...	...	...	-7,66,34,510	...	7,66,34,510
3	66,80,122	...	45,91,000	82,15,347	8,85,653	6,77,34,416	...	6,77,34,416
4	10,65,85,581	16,62,59,041	4,23,09,807	4,31,16,659	1,95,81,001	2,01,20,18,489	30,96,45,093	2,32,16,63,582
5	9,77,514	1,16,765	—10	9,90,339	...	65,32,832	1,50,363	66,83,195
6	...	...	...	...	...	8,30,86,187	17,58,22,774	25,88,88,911
7	...	...	...	...	...	7,96,214	49,20,000	57,16,214
8	...	...	...	...	...	1,05,18,545	20,56,466	1,25,75,011
9	...	...	...	...	...	64,52,447	...	64,52,447
10	...	...	...	...	...	...	...	...
11	...	...	...	...	...	22,49,500	...	22,49,500
12	...	...	...	...	...	1,87,000	...	1,87,000
13	...	...	...	...	...	40,93,900	...	40,93,900
14	...	...	...	...	...	67,49,100	...	67,49,100
15	...	...	...	...	...	12,00,300	...	12,00,300
16	...	...	...	...	...	6,174	...	6,174
17	...	...	...	...	...	82,100	...	82,100
18	...	...	...	...	...	...	...	...
19	...	...	...	...	...	1,45,68,074	...	1,45,68,074
20	...	...	...	...	...	1,18,15,50,790	...	1,18,15,50,790
21	...	...	...	...	...	4,573	...	4,573
22	...	...	...	...	...	15,00,619	5,604	15,06,223
23	...	...	...	...	...	1,49,61,657	...	1,49,61,657
24	7,34,288	6,25,223	4,64,927	4,66,525	1,23,553	19,74,84,717	...	19,74,84,717
25	7,31,288	6,25,223	4,64,927	4,66,525	1,23,553	21,39,51,566	5,604	21,39,57,170
26	66,80,122	...	45,91,000	82,15,347	8,85,653	6,79,66,412	...	6,79,66,412
27	1,55,21,723	74,79,307	1,19,83,145	83,64,689	26,48,070	13,11,87,712	...	13,11,87,712
28	...	...	...	...	...	9,04,272	...	9,04,272
29	...	...	...	...	...	...	1,18,68,65,528	1,18,68,65,528
30	...	...	...	...	...	...	1,05,86,73,113	1,05,86,73,113
31	...	...	...	...	...	...	35,21,857	35,21,857
32	...	...	...	...	...	1,07,65,515	...	1,07,65,515
33	...	...	...	...	...	17,47,36,516	...	17,47,36,516
34	6,06,98,318	5,13,36,802	2,12,64,721	1,85,44,925	43,54,060	88,21,75,088	...	88,21,75,088
35	1,75,23,662	72,28,176	10,26,703	46,02,455	11,09,015	19,26,41,592	3,17,18,964	22,43,60,556
36	34,434	1,69,090	38,752	78,779	4,129	60,67,154	...	60,67,154
37	...	...	...	...	...	23,07,96,418	...	23,07,96,418
38	...	...	...	...	...	4,03,897	82,75,614	86,79,511
39	10,01,68,259	6,62,12,875	3,89,04,321	3,98,06,195	90,00,927	1,74,76,44,608	2,28,90,55,076	4,03,66,99,682
40	...	...	...	...	...	3,00,00,000	...	3,00,00,000
41	4,97,955	...	...	...	...	20,71,285	...	20,71,285
42	11,37,958	42,91,984	25,87,221	41,67,789	44,253	2,77,12,291	...	2,77,12,291
43	...	...	...	...	...	5,79,50,000	...	5,79,50,000
44	...	...	...	...	...	...	...	...
45	...	...	...	...	...	95,27,19,307	...	95,27,19,307
46	...	—12,03,564	...	...	—60,418	18,184	...	18,184
47	...	...	...	...	...	1,97,69,110	...	1,97,69,110
48	...	—7,42,334	...	...	...	...	...	...
49	—6,933	6,23,834	14,270	...	33,394	12,12,42,731	...	12,12,42,731
50	3,21,38,861	6,18,063	49,412	7,48,199	—39,288	2,76,01,849	...	2,76,01,849
51	24,31,60,900	1,49,16,911	24,30,008	1,35,91,763	68,133	4,96,36,405	...	4,96,36,405
52	...	...	...	...	7,27,982	71,67,69,546	...	71,67,69,546
53	46,307	2,14,63,455	26,331	24,642	6,654	1,31,33,40,776	24,50,27,627	1,55,83,68,403
54	27,63,39,135	3,56,72,265	25,31,208	1,43,68,146	7,35,561	3,20,10,97,908	24,50,27,627	3,44,61,25,536
55	48,67,30,690	27,31,78,163	8,67,87,474	10,29,14,603	2,94,55,297	8,59,69,31,184	3,34,44,53,093	11,94,03,84,187
56	71,58,968	1,06,81,443	35,30,829	55,93,738	27,40,492	13,83,66,901	7,20,98,319	21,04,55,220
57	49,28,89,658	28,38,59,596	9,03,18,303	10,86,08,341	3,22,25,789	8,73,42,88,085	8,41,65,51,322	12,15,08,39,407











## No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1921.

Receipts—		India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUSPENSE ACCOUNTS—</b>													
Suspense Account, Civil		...	4,45,424	...	13,61,055	66,081	2,606	3,65,935	...	58,205	...	376	22,99,685
Securities of Railway Coy.'s Provident Fund		10,63,151	...	...	...	...	...	...	...	...	...	...	10,63,151
English Stores Suspenses Account		...	...	...	30,21,534	...	588	...	...	39,182	45	...	30,61,949
Recoveries of service Payments		...	...	3,064	...	...	...	...	...	...	...	...	3,064
Suspense Account, Central War Accounts		27,23,38,280	...	...	...	...	...	...	...	...	...	...	27,23,38,280
Suspense Account, Posts and Telegraphs		4,403	...	...	...	...	...	...	...	...	...	...	4,403
<b>CHEQUES AND BILLS—</b>													
Pre-audit Cheques		3,87,110	...	1,45,801	1,84,280	2,44,487	79,392	72,770	3,09,158	...	...	...	14,23,008
Departmental Cheques		...	...	...	97,671	24,105	...	...	...	...	...	12,436	1,34,213
Delhi Audit Officer's Cheques Issued		1,14,177	...	...	...	...	...	...	...	...	...	...	1,14,177
Viceroy's Tour Cheques		12,029	...	...	...	...	...	...	...	...	...	...	12,029
<b>DEPARTMENTAL ACCOUNTS—</b>													
Civil Departmental Balances		..	...	...	...	...	71,851	17,035	...	...	...	...	88,889
Military Do.		(a) 67,93,557	...	...	...	...	...	...	...	...	...	...	67,93,557
Military Works Do.		43,243	...	...	...	...	...	...	...	...	...	...	43,243
Railway Departmental Balances, Revenue		3,36,243	...	...	...	...	...	...	...	...	...	...	3,36,243
Do, Do. Do. Capital		1,38,582	...	...	...	...	...	...	...	...	...	...	1,38,582
<b>Total Receipts in India</b>		28,12,30,776	4,45,424	1,49,665	46,61,550	3,31,076	1,54,410	4,55,710	3,09,158	97,387	15	12,812	28,78,59,572

Disbursements—									
SUSPENSE ACCOUNTS—									
Suspense Account, Civil	15,01,884	...	2,30,827	...	...	...	66,443	...	13,05,153
English Stores Suspense Account	...	...	25,076	...	50,346	2,826	581	...	78,820
Suspense Account, Savings Bank Investment, Posts and Telegraph.	3,89,026	...	...	...	...	...	...	...	3,89,026
National Health Insurance Stamps	13,850	...	...	...	...	...	...	...	13,850
Australian Wheat Account	...	...	...	12,74,721	...	...	...	...	12,74,721
Recoveries of Service Payments	...	...	...	...	...	2,566	...	...	2,566
Distillery Deposits of Indian Stores	...	...	...	...	...	...	...	2,410	2,410
Wolfram charges	...	...	...	...	...	...	69,119	...	69,119
Suspense Account, Bombay Development Scheme	...	...	...	3,00,00,000	...	...	...	...	3,00,00,000
CHEQUES AND BILLS—									
Departmental cheques	...	...	181	...	...	...	...	...	181
Pre-audit Cheques	...	...	...	...	...	...	...	7,798	7,798
DEPARTMENTAL ACCOUNTS—									
Civil Departmental Balances	95,107	31,008	96,108	1,97,543	3,46,015	...	32,918	38,752	9,10,656
Military Do.	(b)12,67,668	...	...	...	...	...	...	...	12,67,668
Marine Do.	66,482	...	...	...	...	...	...	...	66,482
Postal and Telegraph Departmental Balances	1,78,470	...	...	...	...	...	...	...	1,78,470
Railway Departmental Balances, Revenue	...	...	...	...	...	...	...	...	725
<b>Total Disbursements in India</b>	<b>Rs. 35,11,987</b>	<b>31,008</b>	<b>3,58,192</b>	<b>3,14,72,261</b>	<b>3,96,961</b>	<b>2,666</b>	<b>2,826</b>	<b>38,752</b>	<b>3,60,67,151</b>
<div style="display: flex; justify-content: space-between;"> <div> <p>(a) Rawalpindi Division</p> <p>Laurel do.</p> <p>Quetta do.</p> <p>Mhow do.</p> <p>Poonah do.</p> <p>Lucknow do.</p> <p>Secunderabad do.</p> <p>Burma Supply Accounts</p> <p>Central War Accounts</p> <p>Non-Military Pay and Pensions Accounts.</p> </div> <div> <p>5,06,963</p> <p>52,220</p> <p>91,626</p> <p>2,50,381</p> <p>11,97,804</p> <p>1,21,423</p> <p>66,276</p> <p>72,111</p> <p>5,485</p> <p>40,57,624</p> <p>3,72,341</p> <p>67,93,557</p> </div> <div> <p>(b) Poobawar Division</p> <p>Meerut do.</p> <p>Field Controller Lahore</p> <p>Royal Air Force</p> </div> <div> <p>1,50,882</p> <p>1,13,597</p> <p>50,737</p> <p>20,652</p> <p>12,67,668</p> </div> </div>									

### Receipts.

[illegible]

Enemy Ships employed under the control of the India Office	High Commissioner
Ditto	ditto

[illegible]

**MISCELLANEOUS—**  
**Disbursements.**  
 Mysore Railway Debenture Sinking Fund  
 Government Account (Imperial) .

<b>Disbursements.</b>						
<b>MICHELLEANS —</b>						
Mysoor Railway Debenture Sinking Fund	3,95,394	...	...	...	...	3,95,394
Government Account (Imperial)	...	...	...	...	...	8,503
<b>Total Disbursements in India</b> , Rs.	<b>3,95,394</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,03,897</b>

Enemy Ships employed under the control of the India Office . . . High Commissioner  
 Ditto ditto  
 Ditto ditto

[illegible]





## No. 100.—ABSTRACT ACCOUNT OF REMITTANCES during the year ended 31st March 1921.

Receipts.	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS . . . . .	95,37,16,465	...	95,37,16,465	...	...	...	...	...	...	...	...	...	95,37,16,465
Other Local Remittances . . . . .	7,22,78,63,904	7,21,76,93,392	18,52,59,824	-6,17,87,989	-6,08,36,277	-20,62,17,860	6,74,69,590	18,89,88,427	-10,42,13,037	1,44,06,170	18,32,248	-1,47,80,584	1,01,70,512
OTHER DEPARTMENTAL ACCOUNTS— Accounts current between Civil and Civil . . . . .	1,69,34,97,009	1,69,34,08,394	6,88,67,928	-12,44,375	-11,17,55,048	61,77,379	77,82,266	3,48,24,788	-80,19,569	2,62,958	40,22,960	-8,30,660	88,615
Accounts Current between Marine and Military . . . . .	2,39,627	2,39,627	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers . . . . .	1,02,66,189	1,02,66,189	...	...	...	...	...	...	...	...	...	...	...
TOTAL . . . . .	1,70,40,02,825	1,70,39,14,210	6,88,67,928	-12,44,375	-11,17,55,048	61,77,379	77,82,266	3,48,24,788	-80,19,569	2,62,958	40,22,960	-8,30,660	88,615
NET RECEIPTS BY CIVIL TREASURIES FROM POSTS AND TELEGRAPHS AND RAILWAYS— Accounts Current between Civil and Posts and Telegraphs, Civil Accounts . . . . .	50,51,93,650	48,67,85,770	3,10,43,724	-2,89,37,319	2,45,20,040	1,04,15,192	-4,51,73,828	-3,22,55,830	4,94,83,656	-1,63,37,653	1,40,29,101	1,27,26,797	1,94,13,880
Accounts Current between Civil and Railway, Civil Accounts . . . . .	31,22,67,291	67,68,71,006	-62,07,505	4,45,73,831	3,71,53,362	62,06,353	2,37,70,897	3,19,81,791	27,46,123	-21,05,410	-21,11,432	-6,11,665	19,53,06,285
TOTAL . . . . .	1,31,84,66,941	1,16,36,56,776	2,48,36,219	1,55,86,512	6,16,73,402	1,66,21,545	-2,14,01,931	-2,74,049	5,21,79,779	-1,84,43,063	1,19,17,619	1,21,14,132	15,48,10,165
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, MILITARY WORKS AND MILITARY— Accounts Current between Civil and Marine, Marine Accounts . . . . .	5,04,69,647	2,26,70,417	2,77,99,200	...	...	...	...	...	...	...	...	...	2,77,99,200
Accounts Current between Civil and Military Works, Military Works Accounts . . . . .	6,22,43,927	1,22,88,498	4,99,55,429	...	...	...	...	...	...	...	...	...	4,99,55,429
Accounts Current between Civil and Military, Military Accounts . . . . .	1,07,39,23,378	32,48,45,099	74,90,78,279	...	...	...	...	...	...	...	...	...	74,90,78,279
TOTAL . . . . .	1,18,66,36,952	35,98,04,044	82,68,32,908	...	...	...	...	...	...	...	...	...	82,68,32,908
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . . . .	52,06,04,100	...	50,33,61,042	14,80,010	74,58,904	29,82,936	3,89,825	4,66,377	36,66,044	3,32,303	3,00,669	1,65,990	52,06,04,100

Disbursements.																			
Money charges . . . . .		95,27,19,307	95,27,19,307	95,27,19,307	...	...	...	...	...	...	...	...	...	...	...	...	...	...	95,27,19,307
OTHER DEPARTMENTAL ACCOUNTS—																			
Accounts Current between Military and Military . . . . .		39,54,24,617	39,54,34,030	10,003	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,003
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs . .		10,92,672	11,00,853	8,181	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,181
Transfers Railway Department . .		76,82,15,561	76,82,15,561	12,68,977	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . . . . .		1,16,47,32,360	1,16,47,51,034	12,87,161	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,184
NET PAYMENTS INTO CIVIL TREASURIES BY POSTS AND TELEGRAPHS AND RAILWAYS—																			
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts . . . . .		48,83,45,593	50,61,14,703	1,97,69,110	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,97,69,110
Accounts Current between Civil and Railway, Railway Accounts . .		68,79,26,800	80,91,69,531	12,19,57,540	...	1,226	...	...	...	...	...	...	...	...	...	...	...	...	12,12,42,731
TOTAL . . . . .		1,17,42,72,393	1,31,52,84,234	14,17,26,650	...	1,226	...	...	...	...	...	...	...	...	...	...	...	...	14,10,11,841
NET ISSUES FROM CIVIL TREASURIES TO MARINE, MILITARY WORKS AND MILITARY—																			
Accounts Current between Civil and Marine, Civil Accounts . . . . .		2,02,64,972	4,79,68,321	—5,55,081	67,250	2,44,82,477	30,12,025	—249	—6,933	...	...	...	...	...	...	...	...	...	2,76,01,849
Accounts Current between Civil and Military Works, Civil Accounts . .		1,31,50,088	6,27,86,443	54,44,732	13,72,414	51,52,444	3,11,925	37,31,322	3,21,38,861	...	...	...	...	...	...	...	...	...	4,96,36,405
Accounts Current between Civil and Military, Civil Accounts . . . . .		31,79,37,569	1,03,47,07,115	3,31,78,354	3,05,90,247	26,25,05,931	57,57,451	10,99,00,999	24,31,60,900	...	...	...	...	...	...	...	...	...	71,67,69,546
TOTAL . . . . .		35,14,52,679	1,14,54,60,379	3,80,68,005	3,20,29,911	29,31,40,852	90,81,401	11,36,32,072	27,52,82,828	...	...	...	...	...	...	...	...	...	79,40,07,800
C REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . . . .		...	1,31,33,40,776	1,27,13,10,528	3,35,628	74,66,784	1,25,73,556	86,991	46,307	...	...	...	...	...	...	...	...	...	1,31,33,40,776

## No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921.

## Abstract.

	Net Receipts+ Payments—.
	R
INDIA, GENERAL . . . . .	+18,52,59,824
NORTH-WEST FRONTIER PROVINCE . . . . .	+9,09,89,229
MADRAS . . . . .	—6,17,87,889
BOMBAY . . . . .	—6,08,36,277
BENGAL . . . . .	—20,62,17,860
UNITED PROVINCES OF AGRA AND OUDH . . . . .	+6,74,69,590
PUNJAB . . . . .	+9,79,99,198
BURMA . . . . .	—10,42,13,037
BIHAR AND ORISSA . . . . .	+1,44,06,170
CENTRAL PROVINCES AND BHAR . . . . .	+18,32,248
ASSAM . . . . .	—1,47,30,584
TOTAL.	+1,01,70,512

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*contd.*

	INDIA, GENERAL.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REMITTANCES BETWEEN DISTRICTS—</b>									
<b>CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS EXERCISING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR CONTROLLER—</b>									
Cash Remittances between Treasuries . . . . .	1,20,39,94,730	1,20,38,91,730	...	11,59,87,940	11,59,87,940	...	29,47,24,976	29,47,24,976	...
Forest Remittances . . . . .	14,66,156	14,70,999	-4,843	8,60,746	6,58,543	+2,203	98,44,191	98,40,703	+3,488
Customs Remittances . . . . .	...	...	...	...	...	...	2,00,00,814	1,98,91,803	+1,09,011
Salt Remittances . . . . .	...	...	...	...	...	...	1,81,03,624	1,81,24,307	-20,683
<b>Post Office Remittances—</b>									
Transfers between Postal and Telegraph Officers . . . . .	29,21,07,644	29,18,41,424	+2,66,220	...	...	...	...	...	...
Treasury Suspense Account . . . . .	79,50,45,577	79,49,54,026	+91,551	...	...	...	...	...	...
Mint Remittances . . . . .	1,04,38,603	1,04,97,710	-59,108	...	...	...	...	...	...
Small Coin Deposits Remittances . . . . .	99,86,814	99,66,514	+300	1,10,160	1,10,160	...	24,24,825	24,24,825	...
Miscellaneous Remittances . . . . .	33,24,939	32,70,745	+54,194	...	...	...	3,85,354	3,85,048	+308
Public Works Remittances . . . . .	...	...	...	8,28,717	8,55,666	-26,949	1,54,96,896	1,52,83,082	+2,12,314
North-West Frontier Suspense Account . . . . .	...	...	...	9,26,90,426	15,80,254	+9,11,10,172	...	...	...
<b>REMITTANCES BY BILLS—</b>									
Supply Bills since April 1873 . . . . .	12,00,323	11,38,387	+61,936	30,82,942	31,39,837	-56,895	27,05,051	26,28,325	+76,726
Foreign Supply Bills . . . . .	1,97,33,654	1,97,28,402	+5,252	41,160	41,160	...	38,829	42,279	-3,450
Remittance Transfer Receipts since April 1873 . . . . .	39,84,520	36,24,714	+3,59,806	22,07,009	22,84,660	-77,651	87,91,797	87,09,349	+82,448
Foreign Remittance Transfer Receipts . . . . .	1,79,46,354	1,70,05,770	+9,40,584	18,51,677	13,13,238	+5,38,439	39,70,511	40,30,354	-59,843
Emigrants' Remittance Receipts . . . . .	572	1,128	-556	...	...	...	...	...	...
<b>REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—</b>									
Foreign Remittances . . . . .	64,55,58,889	46,66,75,001	+17,88,83,888	...	500	-500	3,93,76,640	10,15,63,778	-6,21,87,138
Central Adjusting Account . . . . .	24,15,47,764	23,69,47,164	+46,00,600	...	...	...	...	...	...
<b>TOTAL</b>	<b>3,24,63,76,638</b>	<b>3,06,10,16,714</b>	<b>+18,52,59,924</b>	<b>21,69,60,777</b>	<b>12,69,71,548</b>	<b>+9,09,89,229</b>	<b>41,58,62,038</b>	<b>47,76,50,027</b>	<b>-6,17,87,989</b>

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*contd.*

	BOMBAY.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CASH REMITTANCES BETWEEN DISTRICTS— <i>contd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER— <i>contd.</i>												
Cash Remittances between Treasuries	96,39,51,412	96,39,51,412	...	16,89,12,077	16,89,12,077	...	26,49,11,118	26,49,11,118	...	42,71,94,880	42,71,94,880	...
Opium Remittances	11,57,11,031	11,67,11,755	...	...	...	...	1,10,36,866	1,10,36,866	...	...	...	...
Customs Remittances	67,54,004	67,61,764	-724	13,28,10,469	13,27,86,321	+24,148	1,27,09,419	1,29,15,906	-2,06,193	62,91,546	60,86,479	+2,05,067
Forest Remittances	54,55,074	54,47,074	+8,000	32,59,290	32,96,167	-36,867	49,96,397	49,40,796	-4,899	6,81,475	6,81,575	-100
Small Coin Deposit Remittances	...	...	...	11,602	12,209	-607	...	...	...	...	...	...
Judicial Remittances	55,17,154	33,93,985	+18,23,769	8,83,987	9,10,087	-26,070	25,13,499	25,50,971	-36,872	1,29,299	1,29,299	...
Miscellaneous Remittances	3,86,52,862	3,85,94,850	+58,012	2,10,25,325	2,08,70,513	+1,54,812	1,92,26,720	1,89,35,813	+2,92,902	2,64,81,626	2,64,86,001	-4,375
P. W. Remittances	2,41,95,278	2,41,92,955	+2,323	...	...	...	...	...	...	...	...	...
Salt Remittances	74,00,907	74,16,314	-15,407	...	...	...	...	...	...	...	...	...
Mint Remittances	...	...	...	...	...	...	...	...	...	15,80,254	9,26,90,426	-9,11,10,172
North-West Frontier Suspense Account	49,109	49,109	...	...	...	...	...	...	...	...	...	...
Bombay Development Remittances	...	...	...	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,74,72,080	1,73,70,433	+1,01,647	2,24,02,984	2,24,51,484	-48,500	49,91,336	49,54,806	+36,530	48,32,214	48,48,440	-14,226
Foreign Supply Bills	2,80,09,261	2,80,90,900	-81,639	2,90,400	2,93,200	-2,800	1,23,338	1,19,938	+3,400	1,95,841	2,02,771	-6,930
Remittances Transfer Receipts since April 1873	1,48,06,478	1,46,05,995	+2,00,483	95,58,409	95,50,530	+37,879	73,50,143	75,18,414	-1,68,271	1,14,01,580	1,14,34,259	-32,679
Foreign Remittance Transfer Receipts	1,03,96,223	1,08,84,469	+1,11,754	6,06,394	6,07,683	-1,289	98,31,583	96,32,336	+1,99,247	87,95,351	86,54,581	+1,40,820
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	11,39,33,013	17,64,19,748	-6,90,96,735	5,86,12,633	26,49,31,199	-20,63,18,566	8,57,41,455	1,83,89,373	+6,73,59,082	20,88,89,993	2,00,62,731	+18,88,21,262
TOTAL	1,35,39,53,886	1,41,41,90,163	-6,08,36,277	41,84,03,570	62,46,21,430	-20,62,17,860	42,37,73,868	95,53,04,208	+6,74,69,580	69,64,68,590	59,84,69,392	+9,79,99,198

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*concid.*

	BURMA.			BIHAR AND ORISSA.			CENTRAL PROVINCES AND BENGAL.			ASSAM.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Details—<i>concid.</i></b>												
<b>REMITTANCES BETWEEN DISTRICTS—<i>concid.</i></b>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER— <i>concid.</i>												
Cash Remittances between Treasuries	11,00,42,732	11,00,42,732	...	6,59,17,187	6,59,17,187	...	17,89,403	17,89,403	...	3,22,66,657	3,22,66,657	...
Customs Remittances	2,98,81,216	2,98,57,153	+4,063	10,97,607	10,89,820	+7,787	69,74,695	69,90,217	-16,522	24,80,631	25,16,903	-36,272
Forest Remittances	2,60,36,173	2,65,76,943	+3,59,280	8,99,468	8,09,458	+90,000	15,98,669	17,29,351	-1,30,682	8,12,663	8,22,663	-10,000
Small Coin Depot Remittances	19,40,780	13,40,780	...	17,03,617	17,27,462	-23,845	1,08,19,249	1,08,24,856	-5,607	3,74,430	3,57,863	+16,567
Miscellaneous Remittances	...	...	...	80,38,145	79,76,932	+61,168	...	...	...	34,55,461	34,38,277	+17,184
Public Works Remittances	2,05,36,424	2,05,17,497	+68,927	...	...	...	...	...	...	...	...	...
<b>REMITTANCES BY BILLS—</b>												
Supply Bills since April 1873	2,70,57,315	2,69,65,716	+91,599	1,98,700	1,98,700	...	17,616	17,616	...	1,48,380	1,46,170	+2,210
Foreign Supply Bills	49,050	48,400	+650	5,49,440	5,46,940	+2,500	2,16,800	2,16,800	...	60,56,300	61,08,400	-52,100
Remittance Transfer Receipts since April 1873	1,12,19,600	1,08,99,558	+3,20,042	42,75,176	43,60,569	-81,393	40,74,674	40,42,147	+32,527	3,88,912	3,89,843	-931
Foreign Remittance Transfer Receipts	9,03,301	9,13,706	-10,405	14,16,228	13,84,843	+31,385	25,68,107	25,31,019	+37,088	2,23,649	1,84,561	+39,088
<b>REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—</b>												
Foreign Remittances	42,55,300	10,93,02,943	-10,50,47,143	3,26,80,232	1,83,51,659	+1,43,28,573	2,86,79,090	2,66,44,648	+19,14,441	58,89,700	2,08,00,776	-1,47,11,076
Central Adjusting Account	...	...	...	...	...	...	...	...	...	11,400	1,631	-281
<b>TOTAL</b>	23,22,52,391	33,64,05,428	-10,42,13,037	11,67,75,740	10,23,09,670	+1,44,06,170	5,66,98,303	5,48,08,055	+18,32,248	5,20,98,213	6,08,28,797	-1,47,30,584













## No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA.

England.		India.		Sterling con- verted into Rupees at Rs. = Rs. 10.		Total.	
No. of Account.	No. of Page.	Rs.	Rs.	Rs.	Rs.		
Brought forward							
90	341	33,05,427	12,34,112	2,78,39,696	1,27,405	1,40,886	1,40,886
Loans and Advances by Imperial Government							
Net							
90A	358	2,78,39,696					
Loans and Advances by Provincial Governments							
Net							
91A	360	1,10,886					
Loans to Local Boards for Railway Construction							
Net							
Remittances —							
Inland Money Orders							
Other Local Remittances.							
Other Departmental Accounts							
Net Receipts by Civil Treasuries from —							
Posts and Telegraphs							
Railways							
Net Receipts from Civil Treasuries by —							
Marine							
Military Works							
Military							
Remittance Account between England and India							
92	365	2,46,62,22,765	98,14,32,619	74,90,78,279			
93	366	30,98,80,000	...	4,99,55,429			
94	367	8,46,95,28,125	11,99,73,931	2,77,99,200			
GRAND TOTAL							
Opening Balance							
Total Receipts							
Sterling Bills on London drawn							
Net							
Total							



No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>		Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Brought forward	Rs.	2,17,16,148	2,17,16,148	...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2nd (Rawalpindi) Division and 7th (Meerut) Division— 2nd (Rawalpindi) Division 7th (Meerut) " "	Rs.	2,27,114 3,70,242	3,68,490 2,28,866	-1,41,376 +1,41,376	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 8th (Lucknow) Division— 2nd (Rawalpindi) Division. 8th (Lucknow) "	Rs.	89,808 3,67,447	1,38,235 3,08,080	-54,867 +54,867	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 9th (Secunderabad) Division— 2nd (Rawalpindi) Division 9th (Secunderabad) "	Rs.	18,612 71,230	75,102 14,641	-56,690 +56,689	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Burma Division— 2nd (Rawalpindi) Division Burma Division	Rs.	3,026 8,564	9,242 2,348	-6,216 +6,216	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Supply— 2nd (Rawalpindi) Division Supply	Rs.	1,67,936 1,86,788	1,92,963 1,61,701	-35,027 +36,027	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Field Controller Office, Lahore— 2nd (Rawalpindi) Division Field Controller Lahore	Rs.	28,72,878 6,78,600	9,19,617 26,31,861	+19,53,261 -19,53,261	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Royal Air Force— 2nd (Rawalpindi) Division Royal Air Force	Rs.	14,050	14,050	-14,050 +14,050	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Central War Accounts— 2nd (Rawalpindi) Division Central War Accounts	Rs.	16,96,580 1,08,48,843	1,00,80,180 14,64,793	-93,93,550 +93,93,550	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

	Credits.	Debits.	Indie. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	Rs. 4,96,68,180	Rs. 4,96,64,123	Rs. —943	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. —943
3rd (Lahore) Division and Central War Accounts—													
3rd Lahore Division	48,97,679	1,53,55,919	—1,04,57,640	...	...	...	...	...	...	...	...	...	—28
Central War Accounts	1,55,62,869	51,05,247	+1,04,57,622	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) Division and Chief Auditor Non-Military Pay and Pension Accounts—													
3rd Lahore Division	60,328	6,888	+58,440	...	...	...	...	...	...	...	...	...	+1
Non-Military Pay and Pension Accounts	2,761	66,200	—53,439	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division—													
4th (Quetta) Division	97,250	1,01,426	—4,176	...	...	...	...	...	...	...	...	...	...
5th (Mhow) "	99,858	35,632	+4,176	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and 6th (Poona) Division—													
4th (Quetta) Division	1,41,941	37,522	+1,04,419	...	...	...	...	...	...	...	...	...	...
6th (Poona) "	36,776	1,40,195	—1,04,419	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and 7th (Meerut) Division—													
4th (Quetta) Division	8,268	78,993	—70,725	...	...	...	...	...	...	...	...	...	...
7th (Meerut) "	81,181	10,456	+70,725	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division—													
4th (Quetta) Division	32,686	16,446	+16,240	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) "	24,241	40,480	—16,239	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division	15,844	13,982	+1,862	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	14,544	16,406	—1,862	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division	2,792	...	+2,792	...	...	...	...	...	...	...	...	...	...
Burma "	200	2,992	—2,792	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Supply—													
4th (Quetta) Division	1,04,722	4,50,415	—3,45,693	...	...	...	...	...	...	...	...	...	+1
Supply	4,68,767	1,23,068	+3,45,694	...	...	...	...	...	...	...	...	...	...



[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY — <i>contd.</i>		Credits.	Debits.	India, General.	Madras.	Dombay.	Bengal.	United Pro- vinces of Agre and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Brought forward		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5th (Mhow) Division and Non-Military Pay and Pension Accounts—		14,56,42,976	14,56,44,140	-1,165	...	...	...	...	...	...	...	...	...	-1,165
6th (Mhow) Division Non-Military Pay and Pension, etc.		12,037	3,589	+8,508	...	...	...	...	...	...	...	...	...	-1
6th (Poona) Division and 7th (Meerut) Division—		4,581	18,090	-8,509	...	...	...	...	...	...	...	...	...	-1
7th (Meerut) Division and 8th (Lucknow) Division—		68,066	1,44,086	-81,000	...	...	...	...	...	...	...	...	...	+200
8th (Lucknow) Division and 9th (Secunderbad) Division—		1,38,291	62,031	+81,260	...	...	...	...	...	...	...	...	...	+200
6th (Poona) Division		21,588	1,10,645	-89,112	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division		10,639	16,427	+89,112	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division		3,06,298	93,193	+2,13,105	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division and Burma Division—		73,068	2,86,172	-2,13,101	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division		16,824	33,428	-17,614	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and Supply—		32,708	16,094	+17,614	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division		1,48,715	24,09,826	-22,60,111	...	...	...	...	...	...	...	...	...	+678
6th (Poona) Division and Field Controller, Lahore—		24,21,158	1,60,369	+22,60,789	...	...	...	...	...	...	...	...	...	+678
6th (Poona) Division		7,40,199	1,29,627	+6,10,572	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division Field Controller, Lahore		86,389	6,97,011	-6,10,622	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and Royal Air Force—		408	1,06,749	-1,06,343	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division Royal Air Force		1,07,218	889	+1,06,344	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division and Central War Accounts—		46,28,662	3,68,24,161	-3,19,61,599	...	...	...	...	...	...	...	...	...	-1,769
6th (Poona) Division Central War Accounts		8,67,0,100	48,10,270	+3,19,61,880	...	...	...	...	...	...	...	...	...	-1,769
6th (Poona) Division and Non-Military Pay and Pension Accounts—		25,688	20,118	-4,030	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division Non-Military Pay and Pension, etc.		29,192	25,162	+4,030	...	...	...	...	...	...	...	...	...	...

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No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra, N.-W. Frontier and Oudh.	Punjab and Ferozepore.	Burma.	Other Oriss.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	21,86,26,973	21,88,29,081	—2,058	...	...	...	..	..	..	...	...	...	—2,058
8th (Lucknow) Division and Central War Accounts—													
8th (Lucknow) Division	10,58,216	1,21,59,009	—1,02,00,793	...	...	...	...	...	...	...	...	...	—6,329
Central War Accounts	1,18,10,806	15,16,842	+1,01,94,464	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Non-Military, Pay and Pension Accounts—													
8th (Lucknow) Division	1,13,209	17,332	+95,877	...	...	...	...	...	..	...	...	...	...
Non-Military Pay and Pension etc.	1,81,418	2,77,295	—95,877	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Burma Division—													
9th (Secunderabad) Division	30,593	27,764	+2,829	...	...	...	...	...	...	...	...	...	+1
Burma Division	29,162	31,990	—2,828	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Supply—													
9th (Secunderabad) Division	3,42,622	7,55,469	—4,12,847	...	...	...	...	...	..	...	...	...	—1
Supply	7,60,979	3,48,133	+4,12,846	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Field Controller Lahore—													
9th (Secunderabad) Division	6,62,718	3,02,562	+360,156	...	...	...	...	...	...	...	...	...	—1
Field Controller Lahore	3,33,370	6,93,527	—3,60,157	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Royal Air Force—													
9th (Secunderabad) Division	3,76,564	3,76,396	—3,76,396	...	...	...	...	...	...	...	...	...	+1
Royal Air Force	..	167	+376,397	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Central War Accounts—													
9th (Secunderabad) Division	4,49,803	1,14,56,180	—1,10,36,377	...	...	...	...	...	...	...	...	...	+1
Central War Accounts	1,14,93,713	4,57,335	+1,10,36,378	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Non-Military, Pay and Pension Accounts—													
9th (Secunderabad) Division	13,001	8,534	+4,467	...	...	...	...	...	...	...	...	...	—1
Non-Military and Pension Accounts	8,345	13,002	—4,658	...	...	...	...	...	...	...	...	...	

Burma Division and Supply Accounts— Burma Division . . . . . Supply Accounts . . . . .	1,60,863 18,461	18,468 1,61,629	+1,42,991 —1,43,068	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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No. 102.—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>	Credits. Rs.	Debits. Rs.	India, General. Rs.	Madras. Rs.	Bombay. Rs.	Bengal. Rs.	United Pro- vince of Agra and Oudh. Rs.	Punjab and N.W. Pro- vince. Rs.	Burma. Rs.	Bihar and Orissa. Rs.	Central Provinces and Berar. Rs.	Assam. Rs.	Total. Rs.
Brought forward													
Field Controller, Lahore, and Non-Military Pay and Pension Accounts—	36,74,96,262	36,76,03,956	—10,004	...	...	...	...	...	...	...	...	...	—10,004
Field Controller, Lahore . . . . .	41,744	14,38,760	—13,97,016	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts . . . . .	14,30,041	28,035	+13,97,016	...	...	...	...	...	...	...	...	...	...
Royal Air Force and Central War Accounts—													
Royal Air Force . . . . .	40,03,148	3,04,879	+37,88,269	...	...	...	...	...	...	...	...	...	...
Central War Accounts . . . . .	3,04,917	40,93,186	—37,88,269	...	...	...	...	...	...	...	...	...	...
Royal Air Force and Non-Military Pay and Pension Accounts—													
Royal Air Force . . . . .	233	...	+333	...	...	...	...	...	...	...	...	...	+1
Non-Military Pay and Pension Accounts . . . . .	...	332	—332	...	...	...	...	...	...	...	...	...	...
Central War Accounts and Non-Military Pay and Pension Accounts—													
Central War Accounts . . . . .	2,18,63,905	2,16,051	+2,16,38,851	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts . . . . .	2,13,677	2,18,62,128	—2,16,38,851	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . . . .	39,61,24,617	39,61,34,620	—10,003	...	...	...	...	...	...	...	...	...	—10,003
Transfers between Indian Postal and Telegraph and Indo-European Telegraph Department . . . . .	10,92,672	11,00,853	—8,181	...	...	...	...	...	...	...	...	...	—8,181
Transfers between Railway Departments—													
Railway Revenue . . . . .	42,82,44,190	42,77,62,714	—45,81,981	...	...	...	...	...	...	...	...	...	—45,88,624
Railway Capital . . . . .	34,19,71,871	34,04,32,847	+33,13,001	...	...	...	...	...	...	...	...	...	+45,38,624
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENTS . . . . .	76,82,16,561	76,82,16,561	—12,68,977	...	...	...	...	...	+12,68,664	...	...	+60,413	...

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1921—*contd.*

England.		India.		No. of Account.		No. of Page.		Rs.		Rs.		TOTAL.	
Sterling converted into Rupees at Rs. 10. 41 = Rs. 10.													
Brought forward		5,30,70,99,700		2,73,16,55,976		8,08,87,55,076		20,71,285		2,77,12,291		5,79,50,000	
Loans and Advances by Imperial Government		311		20,71,285		...		0		2,77,12,291		0	
Loans and Advances by Provincial Governments.		359		2,77,12,291		...		0		2,77,12,291		0	
Loans and Advances by Provincial Governments—		359		2,77,12,291		...		0		2,77,12,291		0	
Loans and Advances out of proceeds of the Bombay Development Loan.		359		5,79,50,000		...		0		5,79,50,000		0	
Loans to Local Boards for Railway Construction.		360		...		...		0		...		0	
Remittances—		360		95,27,19,357		18,184		...		...		...	
Inland Money Orders		95,27,19,357		18,184		...		...		...		...	
Other Departmental Accounts		18,184		...		...		...		...		...	
Net Payments into Civil Treasuries by—		1,97,69,110		12,12,42,781		...		...		...		...	
Posts and Telegraphs.		1,97,69,110		12,12,42,781		...		...		...		...	
Railways		...		...		...		...		...		...	
Net Issues from Civil Treasuries to—		2,76,01,849		4,96,36,405		71,67,69,546		1,91,33,40,776		24,50,27,627		...	
Marine		2,76,01,849		4,96,36,405		71,67,69,546		1,91,33,40,776		24,50,27,627		...	
Military Works		4,96,36,405		71,67,69,546		...		...		...		...	
Military		71,67,69,546		...		...		...		...		...	
Remittance Account between England and India		365		1,91,33,40,776		24,50,27,627		...		...		...	
Total		365		3,20,10,97,908		21,50,27,627		3,44,61,25,635		31,77,70,000		...	
Net		366		...		...		...		...		...	
Sterling Bills on London paid		366		31,77,70,000		...		...		...		...	
Total Disbursements		367		8,59,59,31,184		3,34,44,53,003		11,94,03,81,187		21,04,55,220		...	
Closing Balance		367		13,83,56,907		7,20,98,319		...		...		...	
GRAND TOTAL		367		8,73,42,88,086		41,65,51,522		12,15,08,39,407		...		...	







[illegible]



Punjab and N.-W. F. Province and Marine—	Civil Accounts . . .	Marine Accounts . . .
Burma and Marine—		
Civil Accounts . . .	12,595	5,682
Marine Accounts . . .	5,062	12,598
Bihar and Orissa and Marine—		
Civil Accounts . . .	2,74,821	8,98,055
Marine Accounts . . .	10,17,183	3,40,871
Central Provinces and Berar and Marine—		
Civil Accounts . . .	5,999	20,269
Marine Accounts . . .	20,522	6,232
Assam and Marine—		
Civil Accounts . . .	39,758	472
Marine Accounts . . .	467	39,753
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE.	2,03,84,972	4,79,66,831
(Civil Accounts.)		
(Marine Accounts.)		
(Net . .)		







[illegible]





Province	Civil Accounts	Military Accounts	Total
Bihar and Orissa and Military, 2nd Lahore Division—	1,188	6,683	7,871
Civil Accounts	6,183	89	6,272
Military Accounts	...	+5,991	5,991
Central Provinces and Berar and Military, 3rd Lahore Division—	6,035	26,792	32,827
Civil Accounts	31,403	9,902	41,305
Military Accounts	...	+21,406	21,406
Assam and Military, 3rd Lahore Division—	2,600	9,603	12,203
Civil Accounts	4,914	275	5,189
Military Accounts	...	+4,639	4,639
India and Military, 4th Quetta Division—	39,42,141	4,76,78,035	8,71,20,176
Civil Accounts	4,73,74,658	40,71,918	5,14,46,576
Military Accounts	...	+4,33,02,740	4,33,02,740
Madras and Military, 4th Quetta Division—	14,895	1,07,491	1,22,386
Civil Accounts	1,02,949	15,569	1,18,518
Military Accounts	...	+81,380	81,380
Bombay and Military, 4th Quetta Division—	7,16,851	2,76,28,420	3,48,15,271
Civil Accounts	2,84,75,013	11,93,814	3,98,68,827
Military Accounts	...	+2,72,81,140	2,72,81,140
Bengal and Military, 4th Quetta Division—	5,200	31,897	37,097
Civil Accounts	20,411	3,140	23,551
Military Accounts	...	+26,271	26,271
United Provinces of Agra and Oudh and Military, 4th Quetta Division—	2,24,193	7,72,573	9,96,766
Civil Accounts	7,74,293	2,27,817	10,02,110
Military Accounts	...	+6,40,476	6,40,476
Punjab and North-West Frontier and Military, 4th Quetta Division—	2,08,491	18,04,860	20,13,351
Civil Accounts	18,01,060	2,64,564	20,65,624
Military Accounts	...	+15,36,496	15,36,496
Burma and Military, 4th Quetta Division—	3,627	21,863	25,490
Civil Accounts	24,247	3,010	27,257
Military Accounts	...	+19,237	19,237
Carried over	1,43,92,630	23,87,25,601	3,72,69,231
Civil Accounts	24,16,53,498	1,73,63,161	25,90,16,659
Military Accounts	...	+17,81,11,746	17,81,11,746
Net	...	...	...

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i></b>													
Brought forward { Civil Accounts . . . . . Military Accounts . . . . . Net . . . . .	1,43,92,630 24,16,83,498 ...	23,87,95,691 1,73,62,464 ...	-4,62,09,283 +22,43,21,034 +17,81,11,746	-2,34,604 ... -2,34,604	-3,01,11,027 ... -3,01,11,027	-97,788 ... -97,788	-9,67,246 ... -9,67,246	-14,65,65,295 ... -14,65,65,295	-36,605 ... -36,605	-11,419 ... -11,419	-88,682 ... -88,682	-11,107 ... -11,107	-22,43,33,051 +22,43,21,034 -12,027
<b>ACCOUNT BETWEEN—</b>													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts . . . . .	200	2,336	...	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	2,386	200	+2,186	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts . . . . .	9,648	3,19,017	...	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	3,20,537	10,979	+3,03,558	...	...	...	...	...	...	...	...	...	+189
Assam and Military, 4th Quetta Division—													
Civil Accounts . . . . .	971	4,837	...	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	9,979	5,928	+4,051	...	...	...	...	...	...	...	...	...	+185
India and Military, 5th Mhow Division—													
Civil Accounts . . . . .	15,71,408	1,27,53,208	-1,11,81,800	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	1,23,70,846	12,09,848	+1,11,60,998	...	...	...	...	...	...	...	...	...	-20,802
Madras and Military, 5th Mhow Division—													
Civil Accounts . . . . .	16,249	1,51,275	...	-1,35,026	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	1,62,435	27,701	+1,34,734	...	...	...	...	...	...	...	...	...	-292
Bombay and Military, 5th Mhow Division—													
Civil Accounts . . . . .	2,43,048	62,95,935	...	...	-60,52,887	...	...	...	...	...	...	...	...
Military Accounts . . . . .	68,66,368	8,18,941	+60,36,427	...	...	...	...	...	...	...	...	...	-16,460
Bengal and Military, 5th Mhow Division—													
Civil Accounts . . . . .	1,243	10,147	...	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	11,099	2,196	+8,903	...	...	...	...	...	...	...	...	...	-1
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts . . . . .	3,17,945	54,92,344	...	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	54,33,702	3,26,292	+51,57,410	...	...	...	-51,74,399	...	...	...	...	...	-16,989

Division	Civil Accounts	Military Accounts	Total	Revenue	Capital	Debt	Reserve	Surplus	Deficit	Balance
Punjab and North-West Frontier Division—	29,983	6,36,885	6,66,868	6,04,455	—	—	—	—	—	—
Civil Accounts	6,49,473	45,018	6,94,491	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Burma and Military, 5th Mhow Division—	5,560	33,394	38,954	27,827	—	—	—	—	—	—
Civil Accounts	33,231	6,409	39,640	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Bihar and Orissa and Military, 5th Mhow Division—	373	7,445	7,818	3,222	—	—	—	—	—	—
Civil Accounts	3,831	512	4,343	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Central Provinces and Berar and Military, 5th Mhow Division—	10,41,945	1,10,81,989	1,21,23,934	1,06,80,449	—	—	—	—	—	—
Civil Accounts	1,19,36,181	12,56,735	1,31,92,916	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Assam and Military, 5th Mhow Division—	1,543	1,379	2,922	—	—	—	—	—	—	—
Civil Accounts	1,857	1,922	3,779	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
India and Military, 6th Poona Division—	6,44,492	8,92,913	15,37,405	3,48,421	—	—	—	—	—	—
Civil Accounts	8,80,120	5,37,308	14,17,428	3,42,761	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Madras and Military, 6th Poona Division—	25,175	9,07,570	9,32,745	8,80,019	—	—	—	—	—	—
Civil Accounts	9,09,801	29,785	9,39,586	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Bombay and Military, 6th Poona Division—	1,66,35,688	8,49,38,001	1,55,23,689	6,89,42,910	—	—	—	—	—	—
Civil Accounts	7,21,80,662	41,23,762	7,63,04,424	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Bengal and Military, 6th Poona Division—	5,279	28,981	34,260	21,692	—	—	—	—	—	—
Civil Accounts	61,827	30,165	91,992	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
United Provinces of Agra and Oudh and Military, 6th Poona Division—	53,337	4,40,473	4,93,810	3,00,131	—	—	—	—	—	—
Civil Accounts	4,07,478	17,347	4,24,825	—	—	—	—	—	—	—
Military Accounts	—	—	—	—	—	—	—	—	—	—
Total	3,48,96,218	30,33,00,530	34,81,96,748	12,53,023	—	—	—	—	—	—
Carried over	37,39,40,955	2,58,11,060	39,97,52,015	12,53,023	—	—	—	—	—	—











No. 102.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921.—*contd.*

[illegible]

[illegible]



[illegible]



Punjab and North West Frontier and Non Military Pay and Pension Accounts--																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*continued*.

ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY— <i>concl.</i>	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.W. Fron- tier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts Military Accounts	31,61,23,610 1,03,85,89,712	99,40,62,050 32,24,87,080	-3,23,38,314 +71,61,02,682	-3,02,39,304 ...	-23,94,21,624 ...	-57,34,348 ...	-10,92,89,679 ...	-21,52,38,454 ...	-1,48,80,469 ...	-2,27,303 ...	-1,35,47,167 ...	-7,21,278 ...	Rs. -68,38,340 +71,61,02,682 +3,22,61,222
ACCOUNT BETWEEN—													
India and Military, Field Controller, Lahore—													
Civil Accounts	79,545	8,39,592	-7,60,047	...	...	...	...	...	...	...	...	...	...
Military Accounts	9,69,233	8,88,345	+80,878	...	...	...	...	...	...	...	...	...	...
Madras and Military, Field Controller, Lahore—													
Civil Accounts	1,21,667	2,84,571	...	-1,63,001	...	...	...	...	...	...	...	...	...
Military Accounts	1,73,542	7,458	+1,65,084	...	...	...	...	...	...	...	...	...	...
Bombay and Military Field Controller, Lahore—													
Civil Accounts	3,73,709	34,17,538	...	...	-30,43,829	...	...	...	...	...	...	...	...
Military Accounts	31,38,841	87,288	+30,51,553	...	...	...	...	...	...	...	...	...	...
Bengal and Military Field Controller, Lahore—													
Civil Accounts	1,179	23,782	...	...	...	-22,603	...	...	...	...	...	...	...
Military Accounts	40,130	17,527	+22,603	...	...	...	...	...	...	...	...	...	...
United Provinces and Agra and Oudh and Military Field Controller, Lahore—													
Civil Accounts	61,782	6,19,699	...	...	...	...	-5,57,917	...	...	...	...	...	...
Military Accounts	6,15,371	49,312	+5,66,059	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military Field Controller, Lahore—													
Civil Accounts	9,43,388	2,88,73,964	...	...	...	...	...	-2,74,30,636	...	...	...	...	...
Military Accounts	2,91,97,033	11,17,056	+2,80,75,977	...	...	...	...	...	...	...	...	...	...
Burma and Military Field Controller, Lahore—													
Civil Accounts	6,498	42,910	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	44,494	2,928	+41,566	...	...	...	...	...	-36,442	...	...	...	...
Bihar and Orissa and Field Controller, Lahore—													
Civil Accounts	3,340	15,946	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	12,708	1,103	+12,605	...	...	...	...	...	...	-12,605	...	...	...
Central Provinces and Berar and Field Controller, Lahore—													
Civil Accounts	1,09,039	1,52,625	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	44,818	1,221	+43,597	...	...	...	...	...	...	...	-43,596	...	+1

Province or Territory	Civil Accounts	Military Accounts	Total	Revenue	Expenditure	Balance
Assam and Military, Field Controller, Lahore—	2,001	7,805	9,806	...	...	...
Civil Accounts	6,000	196	6,196	...	...	...
Military Accounts	...	...	...	...	...	...
India and Military, Royal Air Force—	3,988	88,979	92,967	...	...	...
Civil Accounts	94,166	1,19,497	2,13,663	...	...	...
Military Accounts	...	...	...	...	...	...
Madras and Military, Royal Air Force—	641	1,89,580	1,90,221	...	...	...
Civil Accounts	1,90,636	811	1,91,447	...	...	...
Military Accounts	...	...	...	...	...	...
Bombay and Military, Royal Air Force—	654	41,132	41,786	...	...	...
Civil Accounts	98,001	4,307	1,02,308	...	...	...
Military Accounts	...	...	...	...	...	...
Bengal and Military, Royal Air Force—	...	...	...	...	...	...
Civil Accounts	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, Royal Air Force—	379	53,782	54,161	...	...	...
Civil Accounts	63,899	379	64,278	...	...	...
Military Accounts	...	...	...	...	...	...
Punjab and North-West Frontier and Military, Royal Air Force—	1,06,211	6,98,041	8,04,252	...	...	...
Civil Accounts	6,55,904	80,921	7,36,825	...	...	...
Military Accounts	...	...	...	...	...	...
Burma and Military, Royal Air Force—	...	...	...	...	...	...
Civil Accounts	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...
Bihar and Orissa and Military, Royal Air Force—	...	...	...	...	...	...
Civil Accounts	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...
Central Provinces and Berar and Military, Royal Air Force—	...	...	...	...	...	...
Civil Accounts	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...
Assam and Military, Royal Air Force—	...	...	...	...	...	...
Civil Accounts	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...
Total Accounts	31,79,37,569	1,08,47,97,115	42,67,35,684	...	...	...
Current Accounts	...	...	...	...	...	...
Military Accounts	1,07,30,23,378	32,48,45,499	1,39,78,79,377	...	...	...
and Military	...	...	...	...	...	...



No. 162.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921—*concl'd.*

ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—		Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra N.-W. Frontier and Oudh.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—														
India and Railways—														
Civil Accounts	17,67,82,712	18,29,90,217	-82,07,505	...	...	...	...	...	...	...	...	...	...	+58,47,246
Railway Accounts	18,74,70,517	17,64,15,766	+1,20,54,761	...	...	...	...	...	...	...	...	...	...	+15,16,735
Madras and Railways—														
Civil Accounts	11,28,11,172	6,80,37,811	-4,50,27,005	...	+4,15,73,831	...	...	...	...	...	...	...	...	+29,40,851
Railway Accounts	6,96,66,071	11,26,12,166	-3,42,11,286	...	...	+3,71,53,362	...	...	...	...	...	...	...	+13,69,116
Bombay and Railways—														
Civil Accounts	19,91,03,835	16,22,50,479	-3,68,53,356	...	...	-1,226	+62,09,353	...	...	...	...	...	...	+2,53,350
Railway Accounts	16,49,60,098	19,91,72,009	-3,42,11,286	...	...	...	+6,377	...	...	...	...	...	...	+12,08,333
Bengal and Railways—														
Civil Accounts	12,78,20,428	12,16,11,075	-62,09,353	...	...	...	...	...	...	...	...	...	...	+9,12,652
Railway Accounts	12,31,59,657	12,80,66,764	-49,07,107	...	...	...	...	...	...	...	...	...	...	+62,223
United Provinces of Agra and Oudh and Railways—														
Civil Accounts	6,45,73,199	4,08,02,362	-2,37,70,837	...	...	...	...	+2,37,70,837	...	...	...	...	...	+21,03,410
Railway Accounts	4,01,13,621	6,39,32,168	-2,38,18,547	...	...	...	...	+3,103	...	...	...	...	...	-1,357
Punjab and North-West Frontier Province and Railways—														
Civil Accounts	9,07,41,210	6,47,59,423	-2,59,81,787	...	...	...	...	...	+3,10,91,781	...	...	...	...	+27,42,123
Railway Accounts	6,49,16,334	2,57,19,732	-3,91,96,602	...	...	...	...	...	...	...	...	...	...	+7,42,331
Burma and Railways—														
Civil Accounts	3,90,83,417	2,93,37,324	-96,46,093	...	...	...	...	...	...	...	...	...	...	+85,673
Railway Accounts	3,02,38,167	3,20,71,038	-18,32,871	...	...	...	...	...	...	...	...	...	...	-22,036
Bihar and Orissa and Railways—														
Civil Accounts	4,48,837	25,54,247	-21,05,410	...	...	...	...	...	...	...	...	...	...	-31,655
Railway Accounts	26,93,600	4,36,267	-22,57,333	...	...	...	...	...	...	...	...	...	...	-33,391
Central Provinces and Railways—														
Civil Accounts	12,85,731	33,97,263	-21,11,532	...	...	...	...	...	...	...	...	...	...	+13,33,903
Railway Accounts	31,86,629	12,89,071	-18,97,558	...	...	...	...	...	...	...	...	...	...	-33,391
Assam and Railways—														
Civil Accounts	6,16,370	11,28,035	-5,11,665	...	...	...	...	...	...	...	...	...	...	-4,45,009
Railway Accounts	11,03,659	6,15,150	-4,88,509	...	...	...	...	...	...	...	...	...	...	+1,11,354
TOTAL AC- COUNT CUR- RENT BE- TWEEN CIVIL AND RAIL- WAYS.	91,22,37,201	67,68,71,005	-23,54,666	+4,15,73,831	+3,71,53,362	+62,09,353	+2,37,70,837	+3,10,91,781	+27,42,123	-21,03,410	-21,11,532	-611,655	+13,33,903	
Civil Accounts	68,70,29,800	80,91,69,731	-12,21,39,931	...	-1,423	+6,377	+3,103	...	+7,42,331	...	...	...	-33,391	-12,12,42,731
Railway Accounts	...	...	-12,31,03,015	+4,15,73,831	+3,71,53,362	+62,11,750	+2,37,71,032	+3,10,91,781	+1,58,457	-21,03,797	-21,11,189	-4,45,009	+1,11,354	





	1,087	52,299	613	1,087	52,299	613	1,087	52,299	613
Posts and Telegraphs	1,087			1,087			1,087		
Marine									
Military Works Services									
<b>TOTAL</b>	<b>35,400,933</b>	<b>241</b>	<b>131,297</b>	<b>8,158</b>	<b>23</b>	<b>1,881</b>	<b>19,514</b>	<b>38</b>	<b>36,555,485</b>
Compensation to Wool from Producers	3,719					165			165
Hire of Transports, Canal Dues, Coal, etc.	1,094								9,719
Purchase of Ford cars	149,260								1,094
Allotments of pay of British and Indian Services									149,260
Recoveries from British soldiers for purchase of Exchequer Bonds or War savings certificates	29								29
Family and Miscellaneous Remittances made by means of Rolls, etc.	17,870								17,870
Family Remittances-Indo-European Telegraph Department	10,242								10,242
Payment to the Bank of England against Gold received in India									
Surplus Revenue of Occupied Territories in Mesopotamia	2,090								82,391
Payment to the Imperial Bank of Persia on account of Kran Credits	1,755,243								2,090
East Indian Railway Company, share of surplus profit	32,933								1,755,243
Rohilkund and Kumaon Railway Company, special interest on joint Debenture Stock	21,784								32,933
Stores supplied for Ordnance Factories	163,957								21,784
Stores supplied for War purposes	261,847								163,957
Extension of Ordnance Factories	2,224								261,847
Enemy's ships employed by the Indian Government	93								2,224
Nickel, &c., supplied for coinage purposes									93
Purchase of Silver	53,496								112,163
Purchase of Java Quinine	11,098								15,606
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States									
<b>Civil</b>	<b>55,235</b>	<b>17,028</b>	<b>15,301</b>	<b>36,526</b>	<b>1,892</b>	<b>1,703</b>	<b>8,108</b>	<b>1,892</b>	<b>222,976</b>
<b>Railways</b>	<b>424</b>	<b>19,157</b>	<b>15,301</b>	<b>19,157</b>	<b>15,301</b>	<b>1,703</b>	<b>8,108</b>	<b>1,892</b>	<b>424</b>
Bills drawn by the Mission to the Court of Persia	290,131								290,131
Subscription to the Prince of Wales' Relief Fund	2,029								4
Expeditionary Forces—Purchase of mules									2,029
Liquidation of Hostile firms									138,080
Purchase of Java molasses	8,217,314								5,427
Purchase of Gold	39,047								8,217,314
Aviation Stores	199								39,047
Recoveries on account of allotments paid in India									199
<b>Carried over</b>	<b>11,035,963</b>	<b>55,235</b>	<b>283,613</b>	<b>152,697</b>	<b>17,028</b>	<b>40,566</b>	<b>8,108</b>	<b>3,082</b>	<b>11,613,375</b>

No. 103.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS ON REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA for the Year ended 31st March 1921—*contd.*

Receipts— <i>contd.</i>	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	35,400,333	241	131,297	8,158	...	23	1,381	13,514	...	38	35,555,495
Transfer from Paper Currency Reserve to Home Treasury	11,035,963	55,235	233,613	182,587	17,028	15,301	40,666	8,108	3,082	1,892	11,618,375
Balances	5,089	...	...	...	...	...	...	...	...	...	5,089
Stores supplied for Mesopotamian Railway	1	...	...	...	...	...	...	...	...	...	1
Miscellaneous charges on Stores (War)	505	...	...	...	...	...	...	...	...	...	505
Pay and Pensions paid in England, chargeable to Indian States, Local Funds, etc.—											
Civil	339	5,346	103	1,061	...	...	556	360	7	...	7,792
Exchange of Indian currency notes and coins	444	...	...	...	...	...	...	...	...	...	444
National Health Insurance in respect of soldiers in India	33,803	2	...	...	...	...	...	...	1	...	38,806
General Provident Fund	1,636	...	691	...	1,705	1,965	175	350	...	686	7,168
Miscellaneous Provident Fund	...	...	...	...	10	...	...	...	...	...	10
Sale of opium	1,128	...	...	1,712	...	...	...	...	...	...	1,712
Stores supplied in connection with Munitions	2,868	...	...	...	...	...	...	...	...	...	2,868
Purchase of "Loyalty"	...	...	...	...	...	...	...	...	...	...	...
Stores supplied by the War Office on direct demand from India	248,937	...	...	...	...	...	...	...	...	...	248,937
Indian Civil Service Provident Fund	...	3	27	18	...	...	...	...	...	...	303
Sale of Burma Rice	...	...	...	...	4	...	320,000	...	...	...	220,000
Miscellaneous receipts—											
Civil	39,071	4,372	7,238	8,788	2,390	1,776	502	85	777	1	65,550
Military	567,000	...	...	...	...	...	...	...	...	...	567,900
Military Works Services	744	...	...	...	...	...	...	...	...	...	744
Marine	177,690	...	...	...	...	...	...	...	...	...	177,690
Railways	2,808	...	...	...	...	...	...	...	...	...	2,808
Posts and Telegraphs	2,490	...	...	...	...	...	...	...	...	...	2,490
TOTAL	12,127,045	61,957	201,924	164,116	21,137	19,042	261,799	8,003	3,807	2,529	12,965,319
TOTAL INDIA	47,527,378	65,198	423,221	172,274	21,137	19,065	263,680	22,417	3,867	2,567	48,520,501

## ENGLAND:

## HIS MAJESTY'S IMPERIAL GOVERNMENT—

## Repayments by His Majesty's Treasury and other Public Departments in respect of—

Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Stations

Pensions paid in India to Out-pensioners of Chelsea Hospital

Remittances paid in India on behalf of officers and men of the Asiatic Artillery at Hongkong and Singapore

Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies

Moiety of expenditure in connection with Persian Gulf Radio Offices

Receipts from the Admiralty for tank-ships from India

Moiety of expenditure incurred in India in connection with Lighting and Buoying the Persian Gulf

Expenditure in India in connection with Expeditionary Forces and other War Services

Expenditure in India in connection with Admiralty Transports

Additional Troops sent for service at Hongkong in 1912

Allotments paid in England by the War Office on behalf of British soldiers including (Territorials) on the Indian Establishment

Wool purchased in Mesopotamia for the Ministry of Munitions

Flour supplied from India to the Royal Commission on wheat supplies

£

503,250

66,180

27,198

2,737

3,388

48,196

1,501

51,667,522

1,408,161

29,971

55,293

50,000





## Miscellaneous Payments—

Civil	80,947	3,102	15,323	58	490	339	7,813	...	...	14	108,146
Military Works Services	2,915	...	...	...	...	...	...	...	...	...	2,915
Military	1,103,937	...	...	...	...	...	...	...	...	...	1,103,937
Marine	24,280	...	...	...	...	...	...	...	...	...	24,280
Posts and Telegraphs	607	...	...	...	...	...	...	...	...	...	607
Railways	5,851	...	...	...	...	...	...	...	...	...	5,851
Total	89,187,049	19,131	331,220	1,295,179	490	339	136,767	...	...	14	90,953,196
Expeditionary Forces—purchase of mules	1,895	...	...	...	...	...	...	...	...	...	1,895
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	326
Rupies sent from India to East Africa	...	...	6,821	...	...	...	...	...	...	...	6,821
Family and Miscellaneous Remittances made by means of Rolls	606	...	...	...	...	...	...	...	...	...	606
Charges in connection with the administered territory in Mesopotamia	1,978	...	...	...	...	...	...	...	...	...	1,978
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	2,502
Sale of Opium	...	...	26,017	2,501	1	...	...	...	...	...	3,267
Egyptian Notes and Coins returned to Finance Ministry, Egypt	230	...	...	...	...	...	...	...	...	...	230
Purchase of Silver under the Pittman's Act	27,500	...	...	...	...	...	...	...	...	...	27,500
Advances to Treasury Chest Officer, Colombo.	1,275,686	...	...	...	...	...	...	...	...	...	1,275,686
Purchase of Gold	...	...	...	...	...	...	...	...	...	...	2,000,000
Sale of Burma Rice	...	...	...	...	...	...	2,000,000	...	...	...	...
Marine	2	...	...	...	...	...	...	...	...	...	2
Civil	985	405	992	466	500	833	638	321	315	115	5,729
Military	408	...	...	...	...	...	...	...	...	...	408
Railways	629	...	...	...	...	...	...	...	...	...	629
Posts and Telegraphs	25	...	...	...	...	...	...	...	...	...	25
Enemy's ships employed by the Indian Government	507	...	...	...	...	...	...	...	...	...	507
Paper Currency Reserve—gold withdrawn in England	...	...	82,391	...	...	...	...	...	...	...	82,391
Transfer from Paper Currency Reserve to Home Treasury	...	...	...	...	...	...	...	...	...	...	36,506,567
Liabilities	36,506,567	...	...	...	...	...	...	...	...	...	36,506,567
National Health Insurance contributions	3	...	...	...	...	...	...	...	...	...	3
Liquidation of Hostile Firms in India	...	...	...	11,774	...	...	...	...	...	...	11,774
Funds provided in India for the purchase of tea in Ceylon	...	12,083	...	...	...	...	...	...	...	...	12,083
Extension of Ordnance Factories	353	...	...	...	...	...	...	...	...	...	353
Recoveries on account of a lotments paid in India	4,903	...	...	...	...	...	...	...	...	...	4,903
Carried over	37,822,276	12,566	115,221	18,316	591	833	2,000,638	321	315	115	33,971,192

## HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—

Expeditionary Forces—purchase of mules  
 Remittances by Administrators General  
 Rupies sent from India to East Africa  
 Family and Miscellaneous Remittances made by means of Rolls  
 Charges in connection with the administered territory in Mesopotamia  
 Stores purchased in England chargeable to Provincial and Local Funds, etc.  
 Sale of Opium  
 Egyptian Notes and Coins returned to Finance Ministry, Egypt  
 Purchase of Silver under the Pittman's Act  
 Advances to Treasury Chest Officer, Colombo.  
 Purchase of Gold  
 Sale of Burma Rice

## GENERAL PROVIDENT FUND—

Marine  
 Civil  
 Military  
 Railways  
 Posts and Telegraphs  
 Enemy's ships employed by the Indian Government  
 Paper Currency Reserve—gold withdrawn in England  
 Transfer from Paper Currency Reserve to Home Treasury  
 Liabilities  
 National Health Insurance contributions  
 Liquidation of Hostile Firms in India  
 Funds provided in India for the purchase of tea in Ceylon  
 Extension of Ordnance Factories  
 Recoveries on account of a lotments paid in India









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**ENGLAND:**

# HIS MAJESTY'S INDIAN GOVERNMENTS IN LONDON--

Remittances by the Administrators General and Official Trustees in India	•
Enemy ships employed under the control of the Director of the Royal Indian Marine	•
Subscriptions to the General Provident Fund	•
Indian Civil Service Provident Fund	•
Ditto	•
Miscellaneous	•

Miscellaneous	.	"	"	"
Ditto	.	"	"	"
Texas Civil Service Fund	.	"	"	"

## Miscellaneous

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## FOR

*N.B.*—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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## ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Land Revenue—</b>												
Capitation Tax or house-tax . . . . .	8,828	...	6,57,117	...	39,279	...	...	...	21,553	...	...	7,26,277
Rent of fisheries . . . . .	...	...	2,16,688	1,66,203	4,088	...	...	...	115	...	...	3,77,094
Revenue due to canals . . . . .	...	...	...	...	...	4,128	...	...	...	...	...	4,128
Miscellaneous . . . . .	...	...	19,544	2,55,393	294	33,135	17,610	4,880	...	...	65,470	3,96,326
<b>Local Rates—</b>												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes . . . . .	86,353	1,95,179	62,36,632	21,35,009	70,95,909	71,11,851	43,64,417	26,79,940	59,59,426	8,62,161	8,70,638	3,75,97,514
Miscellaneous . . . . .	...	2,752	10,77,443	2,45,153	1,351	...	33,783	...	3,22,463	...	...	16,82,930
<b>Interest—</b>												
Interest on securities of District Funds—												
For Educational purposes . . . . .	...	...	7,398	8,644	3,259	14,265	603	...	8,939	575	...	43,633
For Medical purposes . . . . .	...	...	5,467	5,730	5,643	28,855	1,583	...	1,309	...	...	48,547
For general purposes . . . . .	...	...	...	...	...	...	...	...	...	9,196	...	9,196
Interest on arrear Revenues . . . . .	...	...	19,189	11,804	43,267	...	...	...	67,760	...	...	1,42,020
Other items . . . . .	300	9,623	6,15,705	5,102	183	2,79,019	90,754	8,718	29,679	...	1,540	10,40,521
<b>Law and Justice—Courts of Law—</b>												
Fees, Fines, and Forfeitures . . . . .	...	728	67,234	28	3,511	...	270	...	20,979	67	12	92,82
<b>Police—</b>												
Receipts under Cattle Trespass Act . . . . .	22,356	3,898	...	2,53,503	3,14,278	8,69,908	1,81,079	...	1,85,857	5,22,824	1,47,794	25,01,49
Other items . . . . .	...	...	...	5,584	3,883	5,146	7,589	4,09,573	6,885	4,28,811	3,475	8,70,94
<b>Education—</b>												
Fees from Schools, general training, and special . . . . .	13,765	6,877	6,41,270	1,87,097	44,989	3,83,319	4,54,438	...	30,504	15,59,702	11,803	33,33,76
Contributions . . . . .	63,992	4,74,349	35,11,430	59,43,449	16,31,963	45,22,729	22,58,737	4,94,185	11,25,900	...	4,48,068	2,04,74,5
Income from Endowments . . . . .	216	...	5,384	52	787	1,674	2,633	...	...	...	...	10,74
Miscellaneous—												
Sale of books . . . . .	...	...	...	2,843	...	2,817	21	...	...	...	...	5,61
Examination Fees . . . . .	...	...	...	1,127	20	...	8,653	...	172	...	774	10,74
Other Receipts . . . . .	349	1,209	11,164	29,314	33,098	19,437	...	18,740	4,710	1,15,710	2,037	2,35,74
<b>Medical—</b>												
Hospital Receipts . . . . .	2,208	...	2,366	7,594	352	19,976	13,794	...	333	...	...	46,6
Medicines sold by Civil Surgeon . . . . .	529	...	2,633	258	...	4,070	1,619	...	198	...	...	9,3
Income from Endowments . . . . .	2,507	...	4,635	2,639	6,935	14,917	3,370	...	1,021	...	...	36,0
Contributions . . . . .	12,622	31,697	1,63,689	1,51,378	1,54,761	4,20,754	1,73,465	21,623	2,77,795	36,871	86,893	15,36,5
Miscellaneous—												
Other receipts . . . . .	516	322	27,335	7,624	24,552	14,510	5,037	17,526	2,462	4,603	5,253	1,09,74
Sanitary fees and fines . . . . .	...	...	33,418	869	12,988	2,876	4,524	670	3,614	...	28	58,4
<b>Minor Departments—</b>												
Botanical and other public garden receipts . . . . .	...	2,176	...	6,206	53	5,887	47,643	...	1,471	6,744	...	70,1
Veterinary receipts . . . . .	923	1,037	6,101	18,637	1,944	14,965	29,759	...	9,268	13,236	4,342	1,00,21
Receipts on account of Experimental Cultivation . . . . .	...	...	...	2,259	206	452	11,106	3,639	...	2,597	1,000	21,21
Public Exhibition and Fairs . . . . .	9,701	311	...	4,351	9,529	1,23,957	2,52,767	...	28	2,396	...	4,03,21
Contributions . . . . .	...	...	13,878	62,068	...	5,469	...	96,509	16,664	...	...	1,94,51
Miscellaneous . . . . .	2,330	3,514	262	4,727	5,293	27,664	56,251	2,888	...	1,307	1,760	1,05,91
Carried over . . . . .	2,26,995	7,33,692	1,33,50,992	95,14,535	94,42,413	1,39,31,780	80,21,505	37,58,891	80,99,362	35,66,802	16,50,889	7,22,97,

## FUNDS for the Year ended 31st March 1921.

Disbursements	India General.	North- West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Refund—</i>												
Land Revenue . . . .	...	...	4,876	11,165	...	552	2,696	512	...	...	2,258	22,059
Local Rates . . . .	8	...	1,442	14,672	345	193	26	5,484	1	1,563	1,445	25,179
<i>Land Revenue—</i>												
Charges of District Admini- stration . . . .	...	...	...	3,072	...	654	...	57,745	...	...	...	61,471
Miscellaneous . . . .	...	...	...	161	474	707	3,818	...	...	...	5,319	10,479
<i>Local Rates—</i>												
Interest—												
Interest on Loans . . .	...	...	22,663	2,456	1,23,706	8,928	...	...	13,756	...	2,294	1,73,603
Other items . . . .	...	...	24	600	...	...	6,631	...	...	...	354	7,609
<i>General Administration—</i>												
General Establishment of Local Funds . . . .	7,838	24,761	9,43,149	3,17,672	4,14,013	6,12,688	3,50,715	...	3,23,484	2,69,323	76,376	33,40,019
<i>Law and Justice—</i>												
Travelling allowance . .	...	...	...	...	2,831	...	...	...	...	...	...	2,831
Fees to pleaders . . . .	...	...	...	...	7,764	...	...	...	...	...	135	7,899
Miscellaneous . . . .	...	...	...	...	...	...	...	...	...	...	120	120
<i>Police—</i>												
Cattle-pound charges . .	5,316	575	...	14,229	16,510	2,77,592	89,707	32,372	15,403	3,60,641	12,170	8,24,515
Other charges . . . .	...	...	...	...	...	...	...	2,927	...	...	...	2,927
Refunds . . . .	214	...	...	259	730	22,035	6,489	7,607	478	2,628	3,036	43,476
<i>Ports and Pilotage—</i>												
Subsidies to Steam Boat Companies . . . .	...	...	...	...	11,406	...	...	...	...	...	...	11,406
<i>Education—</i>												
Grants to Universities . .	...	...	...	...	...	1,050	...	...	...	...	...	1,050
Inspection . . . .	226	13,251	...	...	59,391	17,057	1,19,864	...	484	11,006	...	2,21,279
<i>Schools, General—</i>												
High Schools . . . .	10,585	...	...	...	...	98	1,66,994	...	...	...	...	1,77,677
Secondary „ . . . .	21,452	1,62,764	10,80,281	21,095	76,516	8,56,162	15,40,331	...	1,65,128	3,53,920	1,00,168	43,82,817
Primary „ . . . .	79,116	2,79,432	45,23,907	65,59,363	4,13,826	43,85,829	21,89,017	1,19,753	2,21,059	16,95,100	6,81,132	2,12,17,583
<i>School, Special—</i>												
Training Schools . . . .	...	...	31,708	1,792	16,491	6,24,794	8,014	...	926	...	2,592	6,86,317
Technical „ . . . .	...	1,036	18,101	34,045	53,907	5,347	50,348	...	336	...	2,855	1,65,976
Grants-in-aid . . . .	4,551	7,211	...	92,595	20,80,627	2,47,214	2,16,149	11,28,637	12,88,365	12,861	23,583	51,11,787
Scholarships . . . .	4,868	16,441	1,20,329	1,85,311	49,840	1,19,927	1,11,925	...	56,911	8,425	24,446	6,97,403
Miscellaneous . . . .	57	22,695	4,599	85,781	82,191	10,169	38,953	48	91,034	6,987	15,768	3,58,282
Refunds . . . .	...	...	25,069	12,764	...	1,064	191	...	263	2,815	1	42,167
Contributions . . . .	...	...	28,047	11,469	3,367	4,673	...	...	1,030	...	...	48,586
<i>Medical—</i>												
Medical Establishment . .	694	...	72,246	52,947	21,423	1,71,409	7,168	...	36,999	...	40,808	4,03,634
Hospitals and Dispensaries .	33,332	69,709	16,42,927	2,89,417	8,03,409	11,01,005	8,99,380	2,73,084	6,07,632	1,32,607	2,43,039	60,95,541
<i>Sanitation and Vaccination—</i>												
Vaccine Establishment charges . . . .	2,313	16,785	2,20,517	2,61,013	77,906	2,19,432	1,19,127	1,37,037	13,287	1,19,528	33,356	12,19,700
Sanitation charges . . . .	5,101	4,489	5,56,340	41,873	1,69,516	1,17,980	25,077	27,117	1,72,710	20,460	9,174	11,58,846
Medical Schools . . . .	...	...	...	2,215	4,005	...	1,745	...	2,040	...	1,553	11,558
Plague and Epidemic charges	2,260	...	12,257	14,353	69,431	21,239	41,337	9,575	6,184	3,496	...	1,80,132
Other charges . . . .	1,786	...	55,941	26,088	9,748	18,837	...	3,875	20,172	13,961	16,537	1,66,345
Refunds . . . .	...	...	33,735	13,793	343	12,037	...	104	...	...	924	60,941
Contributions . . . .	...	...	92,315	1,63,782	21,591	1,45,948	...	...	80,812	...	...	5,04,448
Pasteur Institute, Shillong .	...	...	...	...	...	...	...	...	...	...	250	250
Leper Asylum, Sylhet . .	...	...	...	...	...	...	...	...	...	...	314	314
<i>Minor Departments—</i>												
Public Exhibitions and Fairs	3,301	4,930	60	10,801	11,755	1,11,426	98,916	...	9,185	4,474	...	2,54,849
Veterinary and Stallion charges . . . .	6,627	55,594	77,148	1,31,919	1,56,453	2,20,222	4,11,472	1,77,168	1,48,497	76,278	62,173	15,23,556
Experimental cultivation .	...	...	...	7,279	28,228	251	54,159	39,023	1,201	1,894	...	1,92,035
Botanical and other public gardens . . . .	...	5,143	...	17,977	...	13,578	1,29,696	...	...	5,480	...	1,71,874
Provincial Statistics . . .	...	...	...	2,176	21,698	...	327	...	...	...	942	25,143
Miscellaneous . . . .	4,973	...	1,474	3,283	...	23,318	5,328	2,050	3,969	2,203	2,506	49,104
Contributions . . . .	...	...	5,230	6,239	...	43,982	...	...	5,926	...	...	60,377
Industries . . . .	...	...	...	...	...	...	...	...	...	...	377	377
Carried over . . . .	1,94,557	6,83,866	95,73,794	84,12,655	51,97,787	94,17,377	66,95,594	21,19,966	33,57,272	31,19,650	13,75,569	5,01,48,087



## ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North- West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Bennr.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,26,905	7,53,662	1,33,50,932	95,14,535	94,42,413	1,29,31,750	80,21,505	37,58,801	80,00,362	35,66,802	16,50,889	7,22,97,826
<i>Superannuations and Pen- sions—</i> Contributions for pensions and gratuities.	...	...	...	...	...	...	3,787	...	140	...	...	3,927
<i>Stationery and Printing—</i>												
Press Receipts	1	...	...	...	2,596	...	332	197	4,054	...	50	7,230
<i>Miscellaneous—</i>												
Sale of old Stores and Materials	38	24	7,820	2,009	147	649	1,160	375	273	198	...	12,953
Sale of Nazul (Escheated buildings and lands)	46	...	...	167	...	78	381	...	5,719	105	...	6,490
Rents	381	...	8,31,771	1,188	737	18,597	10,279	7,54,769	1,433	14,916	...	16,43,011
Rates and Taxes	...	...	...	...	...	...	...	...	...	2,16,156	...	2,16,156
Contributions	13,746	27,333	1,06,086	65,740	2,70,796	18,892	8,88,163	1,76,930	3,52,010	11,977	2,00,216	21,30,478
Miscellaneous Receipts	6,703	3,143	7,73,610	69,796	35,911	1,51,226	1,39,643	34,834	22,850	76,781	4,975	13,09,682
<i>Railways—</i>												
Net Receipts	...	...	9,61,407	...	1,16,287	...	...	...	5,872	...	...	10,83,556
<i>Minor Works—</i>												
Local Canal Receipts	1,810	8,228	...	...	24,264	...	67,075	...	...	...	...	1,01,377
<i>Civil Works—</i>												
Rent of Buildings and Lands (other than Nazul).	12	834	30,192	10,920	17,555	4,630	74,082	2,107	35,194	4,159	861	1,89,548
Sale of buildings and lands (other than Nazul).	49	...	52,072	20,735	452	8,051	68,421	97	3,007	7,228	...	1,60,112
Sale of Stores and Materials	17	133	16,778	4,531	7,726	20,613	4,161	3,640	11,231	6,196	2,012	77,028
Canal and Ferry Receipts	3,044	6,189	3,27,737	1,32,867	4,44,106	3,31,184	1,82,413	3,18,840	2,18,238	60,586	1,22,207	22,07,410
Tolls on Roads	19,374	...	24,60,242	1,55,096	16,177	1,30,174	1,355	...	5,854	...	...	27,88,272
Contributions	53,901	61,325	18,30,922	23,22,072	8,04,325	5,01,988	12,34,788	19,00,181	7,31,155	11,21,148	6,00,205	1,15,92,010
Staging Bungalow Fees	2,864	..	16,570	5,362	8,626	25,344	14,766	10,228	15,673	331	178	98,442
Sarni (Rest-house) Fees	63	9,085	2,210	629	...	9,240	16,188	...	646	2,171	96	40,328
Miscellaneous	7,696	9,981	4,42,527	73,404	44,552	1,34,171	5,44,605	11,814	45,596	31,533	2,485	13,98,425
<b>TOTAL REVENUE</b>	<b>3,36,240</b>	<b>8,59,936</b>	<b>2,22,00,936</b>	<b>1,23,89,051</b>	<b>1,12,86,070</b>	<b>1,63,35,066</b>	<b>1,12,73,461</b>	<b>63,72,993</b>	<b>95,88,527</b>	<b>51,40,187</b>	<b>26,14,177</b>	<b>9,73,64,847</b>
<i>Debt, Deposits and Advances—</i>												
Loans from Government	...	...	1,00,000	10,000	76,000	...	...	...	2,75,000	...	...	4,61,000
Sale-proceeds of Investments	...	...	12,86,219	58,666	...	15,47,108	1,26,000	2,20,319	...	33,000	...	32,71,312
Deposits	1,106	11,063	20,27,894	77,112	2,96,230	59,896	2,57,658	...	3,95,795	3,75,339	51,081	35,52,174
Advances	...	35	23,06,564	1,36,585	4,57,228	1,27,215	9,780	9,846	5,14,559	7,70,364	17,428	17,36,476
<b>TOTAL DEBT, DEPOSITS AND ADVANCES—</b>	<b>1,106</b>	<b>11,098</b>	<b>31,07,049</b>	<b>2,82,363</b>	<b>8,29,458</b>	<b>17,33,719</b>	<b>3,93,438</b>	<b>2,30,165</b>	<b>11,85,354</b>	<b>11,78,703</b>	<b>68,509</b>	<b>90,20,962</b>
<b>TOTAL RECEIPTS</b>	<b>3,37,346</b>	<b>8,71,034</b>	<b>2,53,16,985</b>	<b>1,26,70,414</b>	<b>1,20,65,528</b>	<b>1,70,68,655</b>	<b>1,16,66,902</b>	<b>66,03,158</b>	<b>1,07,73,631</b>	<b>63,27,890</b>	<b>26,82,686</b>	<b>10,64,55,309</b>
Opening Balance	2,45,143	3,62,769	(a) 1,26,24,160	41,04,123	21,10,891	57,73,783	47,62,274	36,89,165	(b) 25,82,602	23,12,909	6,71,766	3,94,89,646
<b>GRAND TOTAL</b>	<b>5,82,489</b>	<b>12,33,803</b>	(c) 3,79,41,145	<b>1,67,74,537</b>	<b>1,41,76,410</b>	<b>2,28,43,468</b>	<b>1,64,29,176</b>	<b>1,02,92,823</b>	<b>1,33,06,233</b>	<b>86,40,859</b>	<b>33,51,452</b>	<b>14,59,74,931</b>

(a) Represents the balance of District Board Funds only.

(b) Includes Rs. 81,371 on account of balance of the District Road Committee, Singhbhum, which was converted into a District Board from 1st April 1920.

(c) The transactions of minor union funds have not been shown in this account, as the details for them are not available owing to the revision of account forms by local Government.

UNDS for the Year ended 31st March 1920—continued.

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,94,557	6,83,866	95,73,794	84,12,655	51,97,787	94,17,377	66,95,594	21,19,966	33,57,272	31,19,650	13,75,569	5,01,48,087
<i>Superannuations, etc.—</i>												
Pensions	607	2,236	13,858	19,914	24,471	21,953	1,760	6,510	25,033	22,421	40	1,37,903
Gratuities	...	185	7,279	1,791	...	1,328	2,081	480	48	894	5,233	19,319
Contribution to Provincial Revenues for Pensions	...	...	73,429	46,758	...	10,492	7,815	...	...	2,01,691	...	3,32,370
Donations to Service Funds	2,221	2,571	1,08,601	...	59,293	1,27,028	1,84,946	...	55,442	...	...	3,84,164
Provident Fund	...	...	...	...	...	...	...	...	...	...	...	1,82,470
<i>Stationery and Printing—</i>												
Purchase of Stationery	430	1,434	9,790	1,273	...	...	11,866	...	7,013	2,904	4,267	38,977
District Board Presses	...	...	...	355	11,534	2,295	...	...	33,877	...	...	48,061
Printing at Government Presses	...	...	5,919	16,953	...	...	24,566	4,354	33,986	15,140	4,495	38,012
Printing at Private Presses	611	1,220	1,09,671	398	34,082	2,009	261	...	86	11,294	...	2,24,279
Lithography	...	...	...	...	2,009	...	...	...	...	...	...	2,754
<i>Miscellaneous—</i>												
Rewards for destruction of dogs, wild animals, and snakes	146	20	237	...	1,675	...	399	...	...	94	13,348	15,919
Donations for charitable purposes	4	538	1,244	31,272	325	2,042	5,252	...	2,533	1,710	623	45,543
Contributions	1,200	...	1,25,697	29,804	17,757	39,812	4,361	1,82,620	3,729	...	12,984	4,17,964
Petty Establishments	8,191	415	5,09,883	74,396	3,151	7,907	34,741	2,82,797	354	11,219	1,335	9,34,389
Miscellaneous and unforeseen charges	593	1,101	6,34,190	31,382	30,862	74,121	43,468	3,207	33,194	12,134	3,085	8,67,337
Miscellaneous refunds	...	...	4,98,709	27,764	16,054	29,451	1,009	5,086	2,444	5,186	2,784	5,28,487
<i>Famine Relief</i>	...	...	...	...	7,317	...	10,910	...	4,009	87,865	...	1,10,101
<i>Railways—</i>												
Interest on Loans borrowed for Railway purposes	...	...	1,36,612	...	...	...	...	...	...	...	...	1,36,612
Repayment of ditto	...	...	3,65,512	...	...	...	...	...	...	...	...	3,65,512
Construction of Railways charged to Revenue	...	...	2,42,861	...	...	...	...	...	...	...	...	2,42,861
Miscellaneous Railway Expenditure	...	...	2,91,427	...	17,000	...	...	...	2,375	...	...	3,13,802
<i>Minor Works—</i>												
Works	...	542	...	...	...	...	18,114	18,146	...	...	...	31,802
Repairs	507	5,893	...	...	...	...	20,813	9,011	...	...	...	36,224
Establishment	706	2,802	...	2,964	1,36,356	...	15,168	4,815	...	...	...	1,47,643
Tools and Plant	...	...	...	...	...	...	...	321	...	...	...	15,439
<i>(Civil) Works—</i>												
(a) Buildings—												
New Works	16,041	59,493	7,91,300	6,16,998	3,76,125	14,92,297	10,50,185	34,998	3,50,282	3,97,185	14,995	51,99,899
Repairs	8,637	48,966	2,45,977	2,39,481	2,27,051	3,92,698	3,56,157	34,118	1,04,199	3,32,908	18,066	20,03,258
(b) Communications—												
New Works	3,303	6,816	20,75,664	6,98,762	11,82,156	4,60,812	6,15,418	8,32,528	19,38,035	4,10,696	3,38,120	84,62,305
Repairs	37,026	87,217	65,78,832	17,04,092	25,93,767	22,33,760	20,60,84	10,41,100	21,58,079	9,51,000	4,23,363	1,98,75,033
(c) Other public improvements—												
New Works	11,095	8,801	5,86,882	2,05,210	6,45,813	1,24,485	37,005	2,40,367	1,68,507	1,19,190	1,55,276	23,02,634
Repairs	2,785	13,866	3,68,216	1,87,465	80,301	12,464	52,981	3,33,610	52,061	72,238	20,134	11,96,121
(d) Establishment	15,405	40,769	16,49,759	5,55,604	7,21,893	5,80,520	7,33,745	4,89,599	9,09,778	3,60,101	89,510	61,46,683
(e) Tools and Plant	663	...	1,98,939	1,17,096	1,54,488	38,992	25,674	34,354	1,27,147	33,092	3,856	7,34,361
(f) Other charges	20,915	9,077	4,84,676	97,865	1,89,407	75,901	2,23,625	83,085	21,466	26,950	4,284	12,40,251
Contribution	...	...	...	77,581	...	83,616	...	...	...	...	...	1,61,197
<b>TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME</b>	<b>3,25,643</b>	<b>9,87,831</b>	<b>2,51,46,206</b>	<b>1,30,97,833</b>	<b>1,17,30,674</b>	<b>1,62,36,066</b>	<b>1,22,31,036</b>	<b>57,61,077</b>	<b>93,93,949</b>	<b>61,95,562</b>	<b>25,00,284</b>	<b>10,26,07,151</b>
<i>Debt, Deposits, and Advances—</i>												
Repayment of loans from Government	...	...	21,666	26,876	23,161	28,036	...	...	34,49	...	3,351	1,37,539
Repayment of loans from Public	...	...	1,11,470	13,367	3,000	1,45,000	1,00,000	5,450	...	...	...	1,11,470
Investments	...	...	17,70,259	5,55,604	7,21,893	5,80,520	7,33,745	4,89,599	9,09,778	3,60,101	89,510	20,37,076
Deposits	2,226	351	19,72,836	13,118	3,25,411	53,161	1,50,091	...	3,76,944	5,04,888	38,481	34,37,507
Advances	25	...	1,49,488	1,80,227	5,48,537	67,986	12,899	10,257	7,30,939	8,36,643	21,922	25,58,923
<b>TOTAL DEBT, DEPOSITS, AND ADVANCES</b>	<b>2,251</b>	<b>351</b>	<b>40,25,719</b>	<b>2,35,588</b>	<b>9,00,109</b>	<b>2,94,183</b>	<b>2,62,990</b>	<b>16,707</b>	<b>11,42,332</b>	<b>13,41,531</b>	<b>63,764</b>	<b>82,82,516</b>
<b>TOTAL CHARGES</b>	<b>3,27,894</b>	<b>9,88,182</b>	<b>2,91,72,015</b>	<b>1,33,31,421</b>	<b>1,26,30,783</b>	<b>1,65,36,249</b>	<b>1,24,94,026</b>	<b>57,76,784</b>	<b>1,05,36,281</b>	<b>75,37,093</b>	<b>25,64,038</b>	<b>11,09,89,666</b>
<b>CLOSING BALANCE</b>	<b>2,54,595</b>	<b>2,45,621</b>	<b>87,69,130</b>	<b>34,43,116</b>	<b>18,45,636</b>	<b>73,13,219</b>	<b>39,34,250</b>	<b>45,15,539</b>	<b>27,70,002</b>	<b>11,03,766</b>	<b>7,90,414</b>	<b>349,85,288</b>
<b>GRAND TOTAL</b>	<b>5,82,489</b>	<b>12,33,803</b>	<b>3,79,41,145</b>	<b>1,67,74,537</b>	<b>1,44,76,419</b>	<b>2,38,49,468</b>	<b>1,64,28,276</b>	<b>1,02,92,323</b>	<b>1,33,06,283</b>	<b>86,40,859</b>	<b>33,54,452</b>	<b>14,58,74,054</b>

(a) Differs from book balance owing mainly to uncashed cheque.

(b) See foot-note (c) on prepage.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India during the year 1920-21. (Madras.)

Heads.	Suramangalam-Salem Railway (Salem).	Tanjore District Board Railway.	Bezwada-Masulipatam Railway (Kistna).	Podanur-Pollachi Railway (Coimbatore).	Tenali-Repalli Railway (Guntur).	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Gross Receipts :</b>						
Coaching Traffic Earnings . . .	29,962	3,99,258	4,51,690	1,97,715	1,27,850	17,06,475
Goods ditto . . .	45,852	3,27,630	1,15,700	74,293	12,610	5,75,985
Miscellaneous and Suspense . . .	298	9,507	2,832	423	211	13,271
<b>TOTAL GROSS RECEIPTS</b> .	<b>76,112</b>	<b>12,36,295</b>	<b>5,70,222</b>	<b>2,72,431</b>	<b>1,40,671</b>	<b>22,95,731</b>
<b>Working Expenses :</b>						
Maintenance of Way, Works and Stations.	9,357	11,061	52,888	4,059	14,244	91,109
Locomotive Expenses . . .	3,806	61,815	1,04,680	610	28,740	2,41,769
Carriage and Wagon Expenses . . .			33,073		9,045	
Traffic Expenses . . .	34,250	7,65,227	31,633	1,22,594	8,684	9,62,388
General Charges, Miscellaneous, and Suspense. . .	— 746	...	34,826	— 4,645	9,623	39,058
<b>TOTAL WORKING EXPENSES</b> .	<b>46,667</b>	<b>8,38,103</b>	<b>2,56,600</b>	<b>1,32,618</b>	<b>70,336</b>	<b>13,34,324</b>
<b>Net Receipts</b> .	<b>29,445</b>	<b>3,98,192</b>	<b>3,13,622</b>	<b>1,49,813</b>	<b>70,335</b>	<b>9,61,407</b>
<b>Other Expenditure :</b>						
Interest on loans borrowed for Railway purposes.	2,354	60,212	35,796	11,250	...	(a) 1,09,612
Repayment of ditto ditto . . .	1,17,583	1,48,277	99,652	...	...	3,65,512
Net gain to the Board . . .	— 90,492	1,89,703	1,78,174	1,38,563	70,335	4,86,283
Capital at charge, 31st March 1920	4,78,344	66,27,301	22,55,146	11,51,771	14,86,939	1,19,99,501
Percentage of net Receipts on Capital outlay (1920-21).	6.15	6.01	13.91	18.01	4.73	8.01
Ditto ditto in 1919-20 . . .	6.63	6.39	11.69	11.66	4.05	7.61
Ditto ditto in 1918-19 . . .	2.53	6.37	9.31	8.91	3.42	6.65
Ditto ditto in 1917-18 . . .	0.79	8.7	9.1	8.2	3.68	7.71
Ditto ditto in 1916-17 . . .	...	3.04	9.45	7.82	3.75	7.72
Ditto ditto in 1915-16 . . .	...	8.16	10.4	3.08	0.13	7.11

(a) Excludes Rs. 27,000 paid by the District Board of Tinnevely as interest on loan raised for Tinnevely-Tiruchendur Railway under construction.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1920-21. (Madras.)

Details.	Amount.
<i>Surveys.</i>	Rs.
Tanjore District Board—Mayavaram Tranquebar final location Survey . . . .	345
Ramnad District Board—Manamadura Sivaganga final location Survey . . . .	6,209
<i>Other Items.</i>	
Tanjore District Board—Revenue expenditure on breaches on Tanjore District Board Railway . . . . .	6,223
Revenue expenditure on Tiruturaipindi Vedaranyam Railway . . . . .	242
Unspent balance of amount credited by S. D. Ry. Coy. on account of Trichy quarry . . . . .	—149
Fees paid to Messrs. Parry & Co., Calcutta, for professional services rendered in connection with the Tanjore Toriwadi Tram line . . . . .	6,400
Coimbatore District Board—Refund of the balance of amount spent for the preparation of a revised estimate of Erode Satyamangalam Railway . . . . .	—80
Tinnevely District Board—Expenditure by District Board Engineer on the maintenance of Teruchendur Railway . . . . .	2,464
Debit raised in order to give credit to the construction of the Tinnevely Terichendur Railway in respect of the amount of sale-proceeds of the Railway materials . . . . .	2,72,775
<b>TOTAL</b> . . . . .	<b>2,94,427</b>

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1920-21. (Madras.)

Heads.	Bezawada-Masulipatam Railway, Kistna.	Podanur-Pollachi Railway, Coimbatore.	Tanjore District Board Railway, Tanjore.	Tenali-Repalli Railway, Guntur.	Tinnevely-Tiruchendur Railway, Tinnevely.	Sura Mangalam-Salem Railway, Salem.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>During the year 1920-21:</b>							
Outlay charged to Revenue . . . . .	2,312	12,744	9,964	—1,307	—2,71,084	4,510	—2,42,861
Outlay met from borrowing from the Public . . . . .	...	...	...	...	...	...	...
Outlay met from borrowing from the Government . . . . .	...	...	...	...	...	...	...
<b>TOTAL</b> . . . . .	2,312	12,744	9,964	—1,307	—2,71,084	4,510	—2,42,861
<b>To end of the year 1920-21:</b>							
Outlay charged to Revenue . . . . .	14,35,239	6,51,771	59,10,686	14,86,939	1,55,031	4,26,278	1,00,65,944
Outlay met from borrowing from the Public . . . . .	...	5,00,000	3,600	...	6,00,000	52,066	11,55,666
Outlay met from borrowing from the Government . . . . .	8,19,907	...	7,13,015	...	...	...	15,32,922
<b>TOTAL</b> . . . . .	22,55,146	11,51,771	66,27,301	14,86,939	7,55,031	4,78,344	1,27,54,532

No. 4.—CLASSIFIED ABSTRACT OF EXPENDITURE BY PUBLIC WORKS OFFICERS ON ACCOUNT OF DISTRICT AND LOCAL BOARDS ON  
CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	3,215	...	...	909	...	...	4,124	...	4,124
Madras	...	...	898	...	...	374	...	...	1,312	...	1,312
Bombay	...	60,177	3,29,301	...	...	70,250	...	40	4,56,318	26,853	4,29,465
United Provinces of Agra and Oudh	...	1,755	1,43,843	...	3,833	1,32,476	...	12	2,86,326	...	2,86,326
Punjab	...	5,934	47,189	...	729	2,367	...	3,419	56,219	...	56,219
Burma	...	...	5,305	...	...	17,702	...	...	23,007	...	23,007
Central Provinces and Berar	...	...	3,253	...	...	...	1,836	...	5,637	...	5,637
Assam	...	...	4,834	...	...	2,032	3,402	...	10,268	...	10,268
<b>Total</b>	69	68,414	5,31,838	...	4,562	2,26,119	5,233	3,471	8,43,711	79,899	7,62,712

No. 5.—CLASSIFIED ABSTRACT OF EXPENDITURE BY PUBLIC WORKS OFFICERS ON ACCOUNT OF DISTRICT AND LOCAL BOARDS ON  
REPAIRS TO CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	2,309	...	...	510	...	...	2,881	...	2,881
Madras	...	...	758	...	...	1,095	...	...	2,282	...	2,282
Bombay	...	640	553	...	...	4,000	...	429	6,088	...	6,088
United Provinces of Agra and Oudh	...	705	58,261	62	2,044	6,010	506	28	1,25,216	...	1,25,216
Punjab	...	162	938	...	...	16,249	...	5,431	1,110	...	1,110
Burma	...	...	3,830	...	...	...	...	103	20,187	...	20,187
Central Provinces and Berar	...	...	955	...	...	...	...	109	1,061	...	1,061
Assam	...	...	4,037	...	...	1,356	2,460	...	7,843	...	7,843
<b>Total</b>	1,029	1,497	69,698	62	2,044	87,250	2,956	6,177	1,70,711	...	1,70,711

**No. 6.—CLASSIFIED ABSTRACT OF EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.**

	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.	
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "mamam" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.												
India, General	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Madras	...	4,739	...	2,525	...	...	...	...	...	...	...	...	...	178	...	...	2,703	...	2,703	
Bombay	...	77,104	...	33,016	...	...	...	...	...	...	...	...	...	...	...	626	38,281	...	38,281	
United Provinces of Agra and Oudh	2,23,337	21,935	...	1,43,881	...	...	...	...	...	...	...	...	...	...	...	2,595	2,70,147	1,025	2,70,147	
Punjab	...	86,693	...	28,641	...	12,278	1,126	37	9,316	...	...	...	...	...	...	6,713	3,18,869	975	3,18,869	
Burma	2,87,149	...	3,45,768	30,892	...	...	...	...	...	...	...	...	...	...	...	...	1,17,585	1,17,585	...	1,17,585
Central Provinces and Berar	...	43,304	...	21,308	...	23,909	17,978	12,625	8,032	...	...	...	...	...	...	2,024	7,51,711	...	7,51,711	
Assam	...	9,170	10,585	78,714	...	6,222	...	...	4,122	...	...	...	...	...	...	...	49,526	...	49,526	
TOTAL	5,23,247	2,42,915	3,87,003	3,38,980	-502	43,513	18,887	21,010	39,821	49,467	8,825	12,475	16,35,671	-1,32,700	15,52,911					

**No. 7.—CLASSIFIED ABSTRACT OF EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.**

	METALLED ROADS.				UNMETALLED ROADS.				ROADS.					Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		BANKED.			CLEARED.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
India, General—	62	15,598	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madras	...	15,383	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bombay	1,97,346	1,36,124	...	359	1,17,418	41,415	17,765	...	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh	11,76,031	2,17,485	32,022	...	71,186	29,803	35,311	...	...	...	...	...	...	...	...	...	...	...	
Burma	3,17,033	21,383	3,28,928	...	68,352	1,320	30,280	...	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar	...	...	...	...	...	392	...	...	...	...	...	...	...	...	...	...	...	...	
Assam	2,802	15,325	36,759	...	1,18,564	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL	16,92,354	4,21,718	3,98,008	...	4,35,046	72,630	83,344	...	...	...	...	...	...	...	...	...	...	...	

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Lighting.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	...	..	...	...	—5,385	...	...	...	—5,385	...	—5,385
Bombay . . . . .	...	...	...	...	3,434	...	13,797	...	17,231	...	17,231
U. P. of Agra and Oudh . . . . .	...	...	...	...	1,12,935	...	...	...	1,12,935	...	1,12,935
Burma . . . . .	...	90,172	81,369	9,716	2,487	777	6,751	9,738	2,01,010	...	2,01,010
Central Provinces and Berar . . . . .	...	...	...	...	1,564	...	...	...	1,564	...	1,564
Assam . . . . .	...	...	918	...	72,080	291	617	...	73,906	5,000	68,906
<b>TOTAL</b> . . . . .	...	90,172	82,287	9,716	1,87,115	1,068	21,165	9,738	4,01,261	—5,000	3,96,261

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	50	...	186	...	..	1,553	...	1,789	...	1,789
Bombay . . . . .	...	...	...	589	...	...	571	...	1,160	...	1,160
U. P. of Agra and Oudh . . . . .	..	...	...	...	1,331	...	5,516	...	6,847	...	6,847
Punjab . . . . .	...	60	...	...	...	...	96	...	156	...	156
Burma . . . . .	8,281	36,122	1,30,644	7,193	562	3	7,097	20,024	2,09,926	...	2,09,926
Assam . . . . .	...	415	...	7,416	11	191	...	...	8,033	...	8,033
<b>TOTAL</b> . . . . .	8,281	36,647	1,30,644	15,384	1,904	194	14,833	20,024	2,27,911	...	2,27,911

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Adminis- tration.	Law and Justice.	Police.	Educa- tional.	Medical.	Minor Depart- ments.	Public Works.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contri- bution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	..	...	367	11,550	...	...	...	...	11,917	...	11,917
N.-W. Frontier . . .	...	...	...	...	54,601	...	1,718	991	2,183	59,493	19,800	39,693
Madras . . . . .	...	6,558	...	...	4,67,955	2,15,382	...	26,064	74,029	7,89,988	...	7,89,988
Bombay . . . . .	...	82,282	...	..	56,482	21,209	11,958	...	8,249	1,60,180	1,316	1,58,864
Bengal . . . . .	...	11,247	...	504	1,76,602	1,48,087	5,617	28,557	5,511	3,76,125	...	3,76,125
U. P. of Agra and Oudh . . .	479	2,474	27	70,704	10,73,112	15,206	5,451	..	39,518	12,06,971	87,296	11,19,673
Punjab . . . . .	1,794	22,439	...	19,127	5,73,669	2,47,412	97,761	18,923	12,841	9,93,966	3,12,928	6,81,038
Burma . . . . .	...	...	...	6,006	...	...	...	...	5,985	11,991	..	11,991
Bihar and Orissa . . .	...	17,858	...	3,719	75,054	1,25,998	28,561	69,213	31,879	3,50,282	...	3,50,282
Central Provinces and Berar . . . . .	...	45,292	...	64,726	2,14,629	14,951	20,151	...	31,799	3,91,548	...	3,91,548
Assam . . . . .	...	407	...	...	927	...	...	2,702	691	4,727	...	4,727
TOTAL . . . . .	2,273	1,88,557	27	1,65,153	26,82,581	7,88,245	1,71,217	1,46,450	2,12,655	43,57,188	4,21,342	39,35,846

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Adminis- tration.	Law and Justice.	Police.	Educa- tional.	Medical.	Minor Depart- ments.	Public Works.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contri- bution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	91	...	612	3,567	688	523	...	290	5,776	...	5,776
N.-W. Frontier . . . . .	151	375	...	4,417	23,253	15,450	5,228	...	94	48,966	7,619	41,347
Madras . . . . .	...	2,142	...	...	1,11,432	52,365	...	26,660	51,096	2,43,695	...	2,43,695
Bombay . . . . .	2,115	4,495	...	416	1,88,594	24,123	10,590	...	3,060	2,33,393	225	2,33,168
Bengal . . . . .	...	17,131	...	3,510	1,47,405	30,339	5,328	19,798	3,540	2,27,051	...	2,27,051
U. P. of Agra and Oudh . . .	...	236	...	46,248	1,93,732	4,308	453	...	18,475	2,63,452	...	2,63,452
Punjab . . . . .	16,320	9,275	1,380	17,705	1,67,651	57,280	43,170	20,062	22,174	3,55,017	21,388	3,33,629
Burma . . . . .	...	...	...	8,453	660	481	...	...	4,937	13,931	...	13,931
Bihar and Orissa . . . . .	...	6,531	...	3,503	31,503	31,044	2,722	17,736	11,158	1,04,199	...	1,04,199
Central Provinces and Berar . . . . .	...	19,035	...	40,280	1,01,147	1,469	9,759	...	1,60,154	3,31,844	...	3,31,844
Assam . . . . .	...	98	...	...	7,177	...	...	2,415	533	10,223	370	9,853
TOTAL . . . . .	18,586	59,407	1,380	1,25,144	9,76,123	2,17,547	77,778	86,671	2,74,911	18,37,547	29,602	18,07,945



No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Pont-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
India, General	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province	...	3,083	...	...	...	...	...	...	...	...	...	...	600	...	600
Madras	8,63,375	4,15,507	...	...	46,866	2,155	22,265	41,479	3,25,939	63,817	5,522	20,275	20,37,383	...	6,816
Bombay	17,204	4,369	...	...	34,102	4,663	10,618	37,937	37,988	57,132	16,780	9,241	3,27,200	1,334	20,37,383
Bengal	1,85,794	92,118	...	...	11,533	1,45,683	75,057	75,057	1,23,035	58,679	6,301	61,110	11,82,165	...	3,25,956
United Provinces of Agra and Oudh	100	162	...	...	...	17,682	5,454	22,007	6,925	516	2,372	4,196	1,40,969	...	1,82,165
Punjab	1,44,130	2,28,022	...	...	...	2,680	...	...	2,823	4,150	3,673	1,039	4,97,828	1,81,107	3,16,721
Burma	314	605	...	...	...	5,510	15,040	1,178	2,087	6,108	638	5,154	80,817	...	80,817
Bihar and Orissa	4,70,829	1,46,689	...	...	34,810	1,27,428	1,54,348	84,932	1,77,114	55,103	20,723	29,418	19,38,035	...	19,38,035
Central Provinces and Berar	1,10,701	77,178	...	...	38,818	5,148	15,414	28,123	33,259	22,703	6,537	186	3,61,170	...	3,61,170
Assam	10,261	5,799	...	...	...	47	1,042	310	22,991	3,898	...	1,126	2,03,571	19,000	1,84,571
TOTAL	17,52,708	9,71,532	9,60,800	8,30,859	1,65,929	3,10,905	2,42,057	3,43,183	7,32,161	2,71,906	62,249	1,32,345	97,76,634	2,01,441	65,75,193

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommo- dation for travellers.	Arboricul- ture.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contribu- tions.	Net TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced "mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
					Rs.	Rs.	Rs.	Rs.							
India, General	...	...	...	...	1,106	...	...	...	Rs. 78	Rs. 1,000	Rs. 2,472	Rs. 1,106	Rs. 1,365		
North-West Frontier Province	13,913	...	48,230	230	1,106	...	...	6,824	...	1	...	36,000	51,217		
Madras	43,25,922	...	1,82,757	11,403	1,30,483	14,973	24,273	10,468	35,300	53,353	65,19,139	...	65,19,139		
Bombay	73,144	...	40,639	1,99,961	1,10,631	1,4,973	91,981	2,24,805	1,11,000	1,11,174	11,25,924	49,858	20,76,086		
Bengal	8,99,195	1,21,051	5,68,272	2,50,929	3,148	1,67,061	1,43,272	2,21,721	49,396	17,833	26,93,787	-8,439	25,85,328		
United Provinces of Agra and Oudh	22,433	2,028	1,62,820	1,85,133	6,280	50,199	55,401	74,609	10,603	2,260	6,18,809	...	6,18,809		
Punjab	9,82,015	5,85,271	1,93,663	2,53,310	...	...	...	...	46,047	899	2,66,842	2,60,245	17,66,597		
Burma	6,405	9,550	29,286	28,360	4,427	3,248	3,792	9,783	9,482	1,270	1,08,291	...	1,08,291		
Bihar and Orissa	7,07,787	1,02,386	4,02,590	3,41,205	32,370	1,25,082	86,238	1,35,513	51,412	38,776	21,58,079	...	21,58,079		
Central Provinces and Berar	57,391	3,62,110	56,070	88,978	1,39,228	42,334	63,607	86,678	16,890	...	948,919	...	948,919		
Assam	8,324	6,724	47,781	1,40,644	...	776	2,676	7,947	13,530	...	2,92,934	44,148	1,88,786		
TOTAL	71,69,579	24,39,326	18,06,398	17,20,894	4,27,683	4,17,243	4,74,234	7,78,408	3,50,578	2,08,753	1,64,62,393	4,10,796	1,50,42,597		

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	11,095	...	...	...	...	...	...	11,095	...	11,095
North-West Frontier Province	79	...	...	...	8,600	125	...	...	8,804	...	8,804
Madras . . . . .	38,340	60,488	...	3,944	3,49,463	19,838	...	1,20,194	5,92,267	...	5,92,267
Bombay . . . . .	6,588	...	...	85	1,78,870	...	...	2,436	1,87,979	2,096	1,85,883
Bengal . . . . .	...	...	...	...	5,04,577	1,38,699	...	2,537	6,45,813	...	6,45,813
United Provinces of Agra & Oudh . . . . .	...	...	...	...	6,947	...	...	4,603	11,560	219	11,331
Punjab . . . . .	...	12,426	3,883	...	1,169	19,126	...	401	37,005	7,023	29,983
Burma . . . . .	10,668	1,199	1,000	7,116	12,006	...	...	7,868	39,357	...	39,357
Bihar and Orissa . . . . .	...	156	...	...	1,28,004	40,353	...	1,994	1,68,507	...	1,68,507
Central Provinces and Berar . . . . .	...	11,777	...	100	90,665	231	...	14,853	1,17,626	...	1,17,626
Assam . . . . .	...	2,478	...	...	77,992	...	...	900	81,370	25,502	55,868
TOTAL . . . . .	55,675	99,619	4,882	11,245	13,56,293	218,372	...	1,55,286	19,01,873	—34,829	18,66,534

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	...	...	...	293	..	...	703	996	208	788
North-West Frontier Province	6,948	...	...	...	2,436	4,186	296	...	13,866	...	13,866
Madras . . . . .	9,078	31,354	...	...	1,53,121	1,422	...	1,73,241	3,68,216	...	3,68,216
Bombay . . . . .	635	489	...	36	1,82,126	...	...	3,019	1,86,305	2,439	1,83,866
Bengal . . . . .	...	...	...	...	73,867	3,669	...	2,765	80,301	...	80,301
United Provinces of Agra & Oudh . . . . .	...	...	846	...	844	1,535	...	2,392	5,617	846	4,771
Punjab . . . . .	1,878	1,281	24,688	1,095	15,779	326	...	7,778	52,825	1,794	51,031
Burma . . . . .	26,680	4,210	543	4,680	53,449	1,448	...	32,774	1,23,684	...	1,23,684
Bihar and Orissa . . . . .	...	41	...	113	50,225	1,152	...	530	52,061	...	52,061
Central Provinces and Berar . . . . .	2,442	9,849	...	242	49,078	110	...	10,517	72,238	...	72,238
Assam . . . . .	...	1,890	...	...	8,748	672	...	791	12,101	1,066	11,035
TOTAL . . . . .	47,661	49,114	26,077	6,066	5,89,966	14,520	296	2,34,510	9,68,210	6,353	9,61,857



## APPENDIX B-B.

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# Finance and Revenue Accounts

OF THE

Government of India.

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## Account of other Local Funds

FOR

1920-1921.

*N B.* --The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—						
Receipts.						
Income from Land, the property of the Funds . . . . .	5,76,139	1,57,689	59,89,028	8,52,758	9,17,798	84,93,412
STAMPS—						
Sale of Stamps . . . . .	...	35,785	...	...	71,972	1,07,767
Excise—						
Abkari Farms . . . . .	...	12,318	...	...	7,79,257	7,91,575
Licence Fees and Duties . . . . .	26,604	...	...	...	2,953	29,557
PROVINCIAL RATES—						
Rates and Cesses on Lands . . . . .	...	7,244	...	...	9,65,757	9,73,091
Miscellaneous . . . . .	...	321	...	...	17,276	17,597
INCOME-TAX—						
Taxes upon Houses . . . . .	5,03,461	5,40,945	...	...	...	10,44,406
Licenses on Trades and Professions . . . . .	98,242	46,502	...	87,691	...	2,32,435
Chowkidari Tax . . . . .	5,747	24,812	...	...	6,01,779	6,32,338
Octroi . . . . .	18,12,017	2,22,742	...	...	...	20,34,759
Conservancy Tax and Fees . . . . .	1,09,013	316	...	...	...	1,09,329
Miscellaneous (including Taxes on Horses and Carriages) . . . . .	1,34,073	84,939	...	...	...	2,19,062
REGISTRATION—						
Fees and Miscellaneous . . . . .	331	1,943	...	...	10,102	12,376
INTEREST—						
Interest on Government Securities and other Investments . . . . .	24,830	20,531	14,67,216	14,65,422	1,40,343	31,18,342
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures . . . . .	103	1,116	...	...	1,185	2,403
Miscellaneous . . . . .	...	...	...	...	38	38
Jails . . . . .	...	...	...	...	2,671	2,671
POLICE—						
Border Military Police . . . . .	...	...	...	...	24,713	24,713
Fees, Fines and Forfeitures . . . . .	66,896	66,100	...	34,769	2,61,876	4,29,632
Unclaimed Property . . . . .	1,191	445	...	...	...	1,636
Miscellaneous (including Cattle-pound receipts) . . . . .	61,199	14,222	...	...	1,58,362	2,23,783
MARINE—						
Hire of Vessels . . . . .	...	...	1,40,747	1,71,945	62,150	3,74,842
Sale-proceeds of Vessels and Stores . . . . .	...	...	2,355	4,485	...	6,840
Pilotage receipts . . . . .	...	...	3,16,452	3,79,071	7,12,589	14,08,133
Other Fees and Dues . . . . .	...	...	2,50,97,421	1,06,89,527	4,57,901	3,61,44,840
EDUCATION—						
School Fees . . . . .	8,125	20,558	...	...	4,48,038	4,76,721
Miscellaneous . . . . .	...	12,499	400	...	2,43,018	2,55,947
Contribution . . . . .	...	...	...	...	...	...
MEDICAL—						
Hospital receipts (including sale of Medicines) . . . . .	14,243	7,069	153	...	1,04,867	1,26,332
Miscellaneous . . . . .	2,158	...	...	...	...	2,158
SANITATION—						
Conservancy Tax and Fees . . . . .	3,05,070	1,07,343	73,316	...	...	4,85,729
Sales of Manure, etc. . . . .	85,482	67,533	...	...	...	1,53,015
AGRICULTURE—						
Public Gardens . . . . .	36,921	31,054	...	...	...	67,975
Public Exhibitions and Fairs . . . . .	...	326	...	...	...	326
WATER-SUPPLY—						
Sale of Water . . . . .	1,78,120	16,788	2,45,206	2,69,726	...	7,09,840
Other receipts . . . . .	2,51,775	2,810	...	...	...	2,54,585
SUPERANNUATION—						
Contribution towards Pensions, etc. . . . .	2,069	...	3,45,591	19,215	...	3,66,875
MISCELLANEOUS—						
Sales of old Materials . . . . .	26,661	619	26,003	9,765	3,513	66,561
Sales of Land and Houses . . . . .	20,670	2,432	5,73,666	...	...	5,96,768
Contributions (including Grants-in-aid from Government) . . . . .	9,19,089	2,20,514	6,920	1,23,784	4,24,184	16,94,491
Rents of Houses . . . . .	2,32,671	50,960	16,94,968	7,16,673	6,985	27,02,257
Sales of Fruit, Grass, etc. . . . .	4,85,554	16,049	565	8,098	15,949	5,26,215
Miscellaneous . . . . .	6,30,841	1,94,009	2,87,501	11,15,062	5,07,062	27,34,475
PUBLIC WORKS—						
Tolls and Ferries . . . . .	10,705	83,231	76,80,178	3,89,095	1,082	81,64,301
Miscellaneous . . . . .	2,501	4,29,589	97,45,480	...	5,77,664	1,07,55,234
DEPOSITS AND ADVANCES—						
Loans from Government . . . . .	...	...	98,20,000	...	16,37,000	1,14,57,000
Loans from the public . . . . .	...	...	71,50,000	2,25,000	...	73,75,000
Sale-proceeds of Investments . . . . .	45,257	12,983	...	2,54,789	16,600	3,23,629
Stock Account . . . . .	...	...	56,20,591	24,92,025	4,340	81,16,956
Other Deposits and Advances . . . . .	1,25,621	79,159	1,41,66,972	52,11,624	2,18,243	2,28,01,619
TOTAL RECEIPTS . R	67,93,381	25,93,545	9,04,50,759	2,74,50,515	93,91,598	13,96,49,501
OPENING BALANCE . R	17,17,894	(a) 13,52,731	1,03,95,610	52,47,274	(a) 25,21,673	2,12,35,032
GRAND TOTAL . R	85,11,188	39,46,276	10,08,46,369	3,26,97,789	1,19,12,971	15,78,84,593

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1921.

Accounts marked I to IV.)

Disbursements.	I.	II.	III.		IV.	TOTAL.
	Cantonment Funds.	Town and Bazar Funds	Presidency Funds.	Other Funds.	Miscellaneous Funds.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REFUNDS—	1,88,321	1,557	66,174	10,415	...	2,66,467
Refunds of Taxes . . . . .	31,210	6,714	...	16,969	36,026	90,919
Miscellaneous Refunds . . . . .	...	...	...	...	...	...
LAND REVENUE—	...	...	...	...	...	...
Charges of improvement . . . . .	...	...	...	...	...	...
CHARGES OF COLLECTION OF REVENUE—	1,31,210	31,026	5,822	...	8,73,995	10,45,053
Rate and Cess collecting Establishments . . . . .	87,156	83,247	32,74,208	11,55,300	47,457	46,47,368
Other collecting Establishments . . . . .	...	...	...	...	...	...
STAMPS—	...	384	...	...	777	1,161
Miscellaneous . . . . .	...	...	...	...	...	...
REGISTRATION—	3,703	...	...	...	2,169	5,877
Establishment . . . . .	...	...	...	...	...	...
INTEREST—	1,208	590	1,14,31,609	23,07,871	72,650	1,38,13,948
Interest on Debt . . . . .	...	...	...	...	...	...
GENERAL ADMINISTRATION—	4,13,029	1,88,582	19,24,745	5,80,880	4,31,532	35,39,668
Establishments engaged in General Management and Accounts . . . . .	27,935	7,438	...	27,043	47,220	1,03,636
Contributions towards Establishment in Government Offices . . . . .	...	...	...	...	...	...
LAW AND JUSTICE—	755	...	...	...	54,481	55,236
Courts Law . . . . .	...	316	...	...	39,648	39,964
Jails . . . . .	...	...	...	...	...	...
POLICE—	...	...	...	...	14,696	14,696
Border Military Police Remount Fund . . . . .	...	...	...	...	8,091	8,091
Village Police . . . . .	...	...	...	...	63,998	63,998
Other Police . . . . .	3,745	54,249	2,97,966	60,710	1,55,703	5,72,373
Executive Force . . . . .	14,799	8,313	1,70,607	75,110	2,64,670	6,33,499
Miscellaneous (including Cattle-pounds) . . . . .	...	...	...	...	...	...
MARINE—	...	...	43,08,300	10,92,690	83,514	54,89,504
Dockyard and Port Establishments . . . . .	...	...	92,422	4,56,411	54,697	6,03,530
Ship and Boat Establishments . . . . .	...	...	2,38,520	2,55,432	4,94,349	9,88,291
Pilotage Establishments . . . . .	...	...	1,26,557	2,22,144	...	3,48,701
Light-houses and Light-ships . . . . .	...	...	3,81,085	6,99,632	14,146	10,97,863
Building, Purchase, and Repair of Ships . . . . .	...	...	83,69,684	13,08,146	44,526	97,22,856
Miscellaneous . . . . .	...	...	...	...	...	...
EDUCATION—	...	...	...	...	...	...
Inspection . . . . .	31,275	68,914	2,398	...	4,41,030	5,43,617
Colleges and Schools . . . . .	...	6,792	171	1,500	44,149	52,612
Scholarships and Prizes . . . . .	61,711	38,912	...	...	57,900	1,53,523
Grants-in-aid . . . . .	...	5,710	...	7,350	5,31,705	5,44,765
Miscellaneous . . . . .	...	...	...	...	...	...
MEDICAL—	6,087	10,694	17,804	57,160	11,770	1,03,515
Professional Establishments . . . . .	3,70,205	2,09,158	1,04,762	5,762	2,92,944	9,82,861
Hospitals and Dispensaries . . . . .	4,751	...	...	...	...	4,751
Medical Schools . . . . .	16,830	5,846	...	...	8,438	31,114
Vaccination . . . . .	86,111	11,944	...	3,511	...	1,01,506
Epidemics . . . . .	334	...	...	...	...	334
Maintenance of lunatics . . . . .	...	...	...	...	...	...
Sanitation . . . . .	...	...	...	...	...	...
MINOR DEPARTMENTS—	3,31,690	58,287	...	...	2,160	3,92,137
Public Gardens (Establishment and other charges) . . . . .	3,72,113	57,042	10,720	...	8,621	4,48,496
Lighting (Establishment and other charges) . . . . .	...	2,716	...	...	...	2,716
Public Exhibitions and Fairs . . . . .	25,62,106	6,70,740	1,00,661	19,556	32,111	33,85,177
Conservancy (Establishment and other charges) . . . . .	3,12,023	75,496	76,522	38,545	...	5,02,586
Water-supply (Establishment and other charges) . . . . .	1,234	2,597	...	...	55	3,936
Statistical Establishments . . . . .	...	10,474	...	...	4,607	15,081
Veterinary charges (Establishment and other charges) . . . . .	4,141	...	...	...	...	4,141
Cemeteries . . . . .	...	...	...	...	...	...
SUPERANNUATION—	36,912	5,284	7,44,369	2,07,092	42,477	10,36,134
Pensions and Gratuities (including General Provident Fund) . . . . .	...	...	...	...	...	...
MISCELLANEOUS—	12,259	7,657	17,60,641	4,30,684	7,007	22,18,248
Rents, Rates and Taxes . . . . .	1,82,512	1,08,372	...	31,630	6,519	3,29,033
Petty Establishments . . . . .	3,15,817	2,65,369	18,03,568	14,05,006	12,53,300	50,43,120
Miscellaneous . . . . .	...	...	...	...	...	...
PUBLIC WORKS—	21,556	44,012	7,27,563	4,21,796	3,29,429	15,44,366
Supervising Establishment, Tools and Plant . . . . .	...	...	...	65,514	...	65,514
Stock not chargeable to any particular work . . . . .	...	...	...	...	...	...
Original Works—	2,33,137	57,983	41,06,115	3,81,979	56,782	48,41,976
Buildings . . . . .	3,474	83,907	3,84,852	7,361	1,65,350	6,34,944
Roads . . . . .	...	...	47,05,256	3,04,190	...	50,09,446
Port Appliances . . . . .	1,36,740	38,609	1,16,03,006	48,58,083	5,68,191	1,72,04,629
Other Works . . . . .	...	...	...	...	...	...
Maintenance and Repairs—	1,43,165	24,131	4,54,538	1,84,086	9,554	8,15,474
Buildings . . . . .	3,05,977	17,158	3,76,148	77,519	1,92,949	9,69,751
Roads . . . . .	...	...	65,352	11,06,062	...	11,71,414
Port Appliances . . . . .	1,01,869	11,429	73,83,298	1,75,544	1,68,705	76,40,845
Other Works . . . . .	52,842	2,08,544	1,47,114	3,10,724	16,069	7,35,293
Petty Construction and Repairs . . . . .	...	...	...	...	...	...
DEPOSITS AND ADVANCES—	4,193	514	7,91,957	2,13,531	12,461	10,22,706
Repayment of Loans from Government . . . . .	...	...	10,61,149	...	...	16,61,149
Repayment of Loans from the Public . . . . .	1,43,660	5,630	25,96,455	19,68,172	20,220	47,34,137
Investment in Government Securities or otherwise . . . . .	...	...	74,44,471	27,61,597	1,46,229	1,03,52,297
Stock Account . . . . .	1,57,589	58,344	1,31,07,856	84,37,036	2,10,670	2,19,71,195
Other Deposits and Advances . . . . .	...	...	...	...	...	...
TOTAL DISBURSEMENTS	69,25,342	25,17,124	9,08,70,042	3,17,49,763	74,40,807	13,95,33,098
CLOSING BALANCE	15,85,846	13,99,152	99,76,327	9,18,006	44,72,164	1,83,51,495
GRAND TOTAL	85,11,188	39,16,276	10,08,46,369	3,26,67,769	1,19,12,971	15,78,84,593

## No. I.—ACCOUNT OF CANTONMENT FUNDS for the Year ended 31st March 1921.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Unit of Province of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LAND REVENUE—</b>												
Income from Land, the property of the Funds	...	57,427	5,182	1,08,093	13,954	1,61,194	1,37,218	28,402	5,017	59,962	1,690	5,76,139
<b>Excise—</b>												
Licence Fees and Duties.	...	...	26,604	...	...	...	...	...	...	...	...	26,604
<b>INCOME TAX—</b>												
Taxes upon Houses	150	41,368	79,195	99,031	16,423	71,041	1,45,512	14,752	7,347	38,160	2,479	5,03,461
Licences on Trades and Professions	399	13,638	3,367	21,213	...	29,023	18,527	5,801	...	4,171	...	98,242
Chowkidari Tax	...	...	...	4,659	...	...	...	...	...	...	...	5,747
Octroi	3,000	2,00,803	...	3,15,944	...	3,06,434	6,37,411	...	...	2,88,425	...	18,12,017
Conservancy Tax and Fees	...	31,908	...	...	...	...	71,105	...	...	...	...	1,09,013
Miscellaneous (including Taxes on Horses and Carriages)	...	10,300	21,031	24,671	2,031	19,695	15,883	23,671	561	11,069	252	1,34,073
<b>REGISTRATION—</b>												
Fees and Miscellaneous.	...	...	331	...	...	...	...	...	...	...	...	331
<b>INTEREST—</b>												
Interest on Government Securities and other Investments	...	1,726	3,397	1,111	...	10,749	1,413	...	...	6,434	...	21,830
<b>LAW AND JUSTICE—</b>												
General Fees, Fines and forfeitures	...	...	108	...	...	...	...	...	...	...	...	108
<b>Police—</b>												
Fees, Fines and Forfeitures	159	9,735	8,995	12,684	1,171	16,046	15,722	1,763	329	...	108	66,696
Unclaimed Property	...	...	86	...	...	1,105	...	...	...	...	...	1,191
Miscellaneous (including Cattle-pound receipts)	...	1,995	6,165	5,457	1,865	17,392	8,902	3,059	5,644	...	870	51,199
<b>EDUCATION—</b>												
School Fees	...	...	...	2,265	...	5,030	...	...	...	830	...	8,125
<b>MEDICAL—</b>												
Hospital receipts (including sale of Medicines)	...	...	156	14,059	...	...	28	...	...	...	...	14,213
Miscellaneous	...	...	...	...	...	...	...	...	...	2,158	...	2,158
<b>SANITATION—</b>												
Conservancy Tax and Fees	435	3,123	37,161	99,959	12,907	59,417	18,447	20,275	6,604	27,050	1,352	3,05,070
Sales of Manure, etc.	...	...	1,761	42,593	2,537	9,902	...	123	439	6,511	26	85,482
<b>AGRICULTURE—</b>												
Public Gardens	...	958	61	11,105	...	14,412	6,023	178	...	4,181	...	36,931
<b>WATER-SUPPLY—</b>												
Sale of Water.	1,284	9,830	23,556	40,534	16,913	43,531	38,172	...	169	2,647	1,115	1,78,120
Other receipts.	...	1,493	...	2,123	514	2,10,401	3,067	1,084	...	24,793	...	2,51,775
<b>SUPERANNUATION—</b>												
Contribution towards Pension	...	1,357	...	...	...	...	712	...	...	...	...	2,069
<b>MISCELLANEOUS—</b>												
Sales of old Materials	504	1,680	671	1,563	13	4,705	6,922	1,576	107	2,816	9	26,661
Sales of Land and Houses	...	2,930	...	...	...	10,768	10,768	...	...	...	...	20,670
Contributions (including Grants-in-aid from Government)	15,320	1,50,823	4,20,074	1,00,457	10,690	19,049	50,024	52,211	13,890	85,591	1,000	9,19,059
Rents of Houses	2,838	68,305	2,407	62,634	2,153	31,256	55,918	4,090	...	21,093	120	2,32,671
Sales of Fruit, Grass, etc.	2,409	17,362	7,093	54,433	15,735	24,662	1,23,370	15,614	751	34,975	1,123	4,85,554
Miscellaneous.	1,455	59,253	99,686	1,53,122	23,422	41,600	1,56,539	25,199	...	1,03,659	406	6,30,531
<b>PUBLIC WORKS—</b>												
Tolls and Ferries	...	...	4,513	3,622	2,125	...	...	65	380	...	...	10,705
Miscellaneous	...	...	756	15	...	311	1,000	...	8	331	...	2,501
<b>DEPOSITS AND ADVANCES—</b>												
Sale-proceeds of Investments.	...	...	...	...	...	...	...	...	...	15,427	...	45,257
Stock Account	...	...	...	...	...	...	...	...	...	...	...	...
Other Deposits and Advances.	...	1,058	18,931	23,432	464	9,948	35,391	1,183	...	15,254	...	1,25,621
<b>TOTAL RECEIPTS . R</b>	23,032	6,90,392	7,50,289	11,06,398	1,22,876	13,55,220	16,25,033	2,10,485	11,728	7,55,355	10,455	67,05,384
<b>OPENING BALANCE . R</b>	4,491	2,88,750	1,19,926	2,82,158	35,651	2,76,038	4,31,018	33,795	15,683	2,52,673	4,631	17,17,804
<b>GRAND TOTAL . R</b>	23,513	9,79,142	8,70,166	14,48,456	1,58,527	16,31,258	20,56,051	2,44,280	57,411	10,08,028	15,086	85,11,188

Disbursements.		17,949	327	2,091	14	6,467	1,30,480	17	30,960	19	1,68,321
Refunds of Taxes	11,535	356	499	2,643	62	6,033	5,687	3,579	636	...	3,310
Miscellaneous Refunds	...	...	...	...	...	...	...	...	...	...	...
CHARGES ON COLLECTION OF REVENUE—	...	...	...	...	...	...	...	...	...	...	...
Rate and Cess Collecting Establishments	307	15,771	14,051	23,276	3,105	22,413	61,469	5,711	43,304	200	1,31,210
Other Collecting Establishments	...	12,658	...	3,549	...	16,216	...	...	...	518	87,166
Registration—	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	3,708	...	...	...	...	...	...	...	3,708
Interest on Debt	...	...	568	610	...	...	...	...	...	...	1,208
GENERAL ADMINISTRATION—	...	...	...	...	...	...	...	...	...	...	...
Establishments engaged in General Management and Accounts	2,632	38,086	15,467	76,057	11,227	98,730	1,08,260	23,318	95,970	1,651	4,13,929
Contributions towards Establishment in Government Offices	...	7,882	...	...	...	20,037	...	...	...	26	27,635
LAW AND JUSTICE—	...	...	...	...	...	411	77	203	...	...	753
Courts of Law	...	...	...	...	...	4,424	1,720	...	3,667	...	14,739
POLICE—	...	314	5,518	2,041	527	...	...	...	...	...	8,715
Miscellaneous (including Cattle-pounds)	...	...	...	78	...	...	...	...	...	...	...
Executive Force	...	...	...	...	...	...	...	...	...	...	...
EDUCATION—	...	...	...	...	...	...	...	...	...	...	...
Inspection	...	...	...	...	...	...	...	...	...	...	...
Colleges and Schools	...	...	...	...	...	...	...	...	...	...	...
Grants-in-aid	...	43	11,303	11,862	240	10,015	19,172	...	...	...	...
MEDICAL—	...	...	...	...	...	...	...	...	...	...	...
Professional Establishments	...	...	...	...	...	...	...	...	...	...	...
Hospitals and Dispensaries	...	19,015	39,250	6,087	9,322	65,627	1,00,080	5,082	47,659	...	3,70,205
Vaccination	...	325	591	80,756	283	3,566	3,539	484	2,324	...	10,630
Epidemics	...	6,310	56,998	4,503	...	...	15,041	1,814	5,918	...	56,111
Medical Schools	...	...	...	...	...	...	...	...	...	...	3,731
Maintenance of Lunatics	...	...	...	...	...	...	...	...	...	...	...
MINOR DEPARTMENTS—	...	...	...	...	...	...	...	...	...	...	...
Public Gardens (Establishment and other charges)	867	42,740	11,811	38,738	3,272	1,18,261	82,224	7,879	24,923	...	3,31,080
Lighting (Establishment and other charges)	...	1,11,591	20,081	...	7,143	91,201	75,400	20,625	45,283	...	3,72,113
Conveyance (Establishment and other charges)	7,192	2,81,815	218,932	6,48,776	51,299	4,66,164	5,18,770	1,04,672	2,25,665	8,361	25,02,169
Veterinary (Establishment and other charges)	...	11,874	56,306	47,803	18,080	78,389	31,628	2,276	65,457	180	3,19,033
Statistical Establishment	1,284	...	...	...	...	...	...	...	...	...	1,263
Comptroller	...	...	...	...	...	...	...	...	4,111	...	4,111
Supervising Establishments	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	...	...	...	...	...	...	...	...	...	...	...

(a) Differs from the book balance owing mainly to uncashed cheques.

(b) Do. due to imprest in hand and Cash received too late for remittance to treasury.



## No. II.—ACCOUNT OF TOWN AND BAZAR FUNDS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	20,544	..	..	6,888	98,751	28,641	..	..	..	..	4,865	1,57,689
STAMPS—												
Sale of Stamps	..	..	35,785	..	..	..	..	..	..	..	..	35,785
EXCISE—												
Abkari Farms	..	..	12,318	..	..	..	..	..	..	..	..	12,318
PROVINCIAL RATES—												
Rates and Cesses on Lands	..	..	805	364	6,075	..	..	..	..	..	..	7,214
Miscellaneous	311	..	..	..	..	..	..	..	..	..	..	321
INCOME TAX—												
Taxes upon Houses	26,616	3	23,500	7,291	..	3,67,991	..	1,10,158	..	..	5,383	5,40,945
Licences on trades and professions	7,993	..	..	147	..	39,062	..	..	..	..	..	46,502
Chowkidari Tax	11,810	..	7,063	..	..	..	9,794	..	..	..	3,208	21,512
Octroi	1,82,943	27,200	..	..	..	..	..	..	..	..	5,516	2,22,743
Conservancy Tax and Fees	..	316	2,929	2,874	..	..	..	68,581	..	..	3,699	84,989
Miscellaneous (including Taxes on Horses and Carriages)	6,906	..	1,597	..	..	..	..	..	..	..	346	1,913
REGISTRATION—												
Fees and Miscellaneous	..	..	..	1,820	..	2,378	..	4,990	..	..	1,321	20,531
INTEREST—												
Interest on Government Securities and other Investments	9,912	110	..	..	..	..	..	..	..	..	..	1,116
LAW AND JUSTICE—												
General Fees, Fines and Forfeitures	..	..	1,116	..	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
POLICE—												
Fees, Fines and Forfeitures	20,480	..	284	220	..	..	..	42,826	..	1,909	381	66,100
Unclaimed Property	180	..	253	12	..	..	..	..	..	..	..	415
Miscellaneous (including Cattle-pound receipts)	3,106	..	581	13	..	..	..	7,287	..	980	2,185	14,222
EDUCATION—												
School Fees	5,725	..	88	121	..	9,058	..	5,566	..	..	..	20,518
Miscellaneous	12,499	..	..	..	..	..	..	..	..	..	..	12,499
MEDICAL—												
Hospital receipts (including sale of Medicines)	..	..	..	..	..	..	..	7,069	..	..	..	7,069
SANITATION—												
Conservancy tax and Fees	16,952	..	12,535	3,996	..	14,081	..	58,517	..	..	1,212	1,07,343
Sale of Manure, etc.	1,289	..	196	8	..	66,040	..	..	..	..	..	67,533
AGRICULTURE—												
Public Gardens	26,881	..	..	..	..	3,196	..	..	..	977	..	31,654
Public Exhibitions and Fairs	..	..	..	30	..	296	..	..	..	..	..	326
WATER-SUPPLY—												
Sale of water	8,621	..	7,120	..	..	..	..	..	..	206	..	16,788
Other receipts	2,810	..	..	..	..	..	..	..	..	..	..	2,810
MISCELLANEOUS—												
Sales of old Materials	465	..	124	30	..	..	..	..	..	..	..	619
Sales of Land and Houses	669	..	..	..	..	..	..	1,763	..	..	..	2,432
Contributions (including Grants-in-aid from Government)	42,748	100	18,771	5,554	..	8,022	..	1,23,509	..	8,000	13,510	2,20,514
Rents of Houses	17,509	252	149	1,191	..	19,423	..	..	..	213	2,150	20,960
Sales of Fruit, Grass, etc.	12,173	2,151	..	508	..	1,217	..	..	..	..	..	16,019
Miscellaneous	22,252	933	6,353	348	85,173	69,583	..	7,443	..	7	1,207	1,21,009
PUBLIC WORKS—												
Tolls and Ferries	..	..	..	..	749	..	..	82,482	..	..	..	83,231
Miscellaneous	5,590	..	..	..	1,785	..	..	4,16,405	..	..	5,110	4,29,559
DRUGS AND ADVANCES—												
Sale Proceeds of Investment	3,893	..	..	9,091	..	..	..	..	..	..	..	12,083
Other deposits and advances	6,292	23,552	9,912	275	..	14,473	..	21,577	..	..	..	79,159
TOTAL RECEIPTS	4,76,569	54,687	1,41,849	40,820	1,98,006	6,43,469	9,794	9,58,172	10,614	12,991	51,024	25,73,545
OPENING BALANCE	2,91,937	35,806	1,66,440	5,228	1,80,495	3,01,331	2,867	3,72,137(a)	862	11,926	21,672	13,82,731
GRAND TOTAL	7,68,506	90,493	3,08,289	46,048	3,83,101	9,44,800	12,661	13,30,309	11,506	24,917	75,696	39,16,276

(a) The difference between this and the closing balance of last year is due mainly to the exclusion of the balance of the Town Fund which was converted into municipality.

Disbursements.											
REFUNDS—	772	108	119	363	317	5,811	...	...	...	108	1,557
Refunds of Taxes	147	...	...	...	133	...	...	...	...	...	6,711
Miscellaneous Refunds	...	...	...	...	...	...	...	...	...	...	...
CHARGES ON COLLECTION OF REVENUE—	1,975	1,373	1,357	...	22,444	203	...	...	...	666	31,026
Rent and Cess Collecting Establishments	4,636	...	...	17,840	20,001	9,867	...	...	...	...	83,247
Other Collecting Establishments	...	...	...	...	...	...	...	...	...	...	...
STAMPS—	...	351	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
INTEREST—	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...
GENERAL ADMINISTRATION—	31,319	6,001	6,386	21,216	53,273	61,280	48	167	2,562	...	1,88,552
Establishments engaged in General Management and Accounts	913	6,525	...	...	...	...	...	...	...	...	7,439
Contribution towards Establishments in Government Offices	...	...	...	...	...	...	...	...	...	...	...
LAW AND JUSTICE—	...	316	...	...	...	...	...	...	...	...	...
Jails	...	...	...	...	...	...	...	...	...	...	...
POWERS—	22,856	23,768	...	...	769	...	...	...	...	...	...
Executive Force	2,450	391	1,000	...	348	...	...	...	...	...	...
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	...	...	...	...
EDUCATION—	...	...	...	...	...	...	...	...	...	...	...
In section	38,237	3,160	3,528	...	...	23,608	...	...	...	...	68,914
Colleges and Schools	2,820	...	65	3,907	...	...	...	...	...	...	6,792
Scholarships and Prizes	3,655	5,203	150	...	3,330	21,334	...	...	...	240	33,912
Grants-in-aid	5,469	...	...	241	...	...	...	...	...	...	5,710
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
MEDICAL—	2,997	9,194	2,200	7,166	3,865	1,63,981	...	...	...	531	10,694
Professional Establishments	7,856	824	48	19,203	12	4,517	...	...	...	...	2,09,188
Hospitals and Dispensaries	115	204	...	...	...	11,680	...	...	...	...	5,816
Vaccination	...	...	...	...	...	...	...	...	...	...	...
Epidemic	...	...	...	...	...	...	...	...	...	...	...
MINOR DEPARTMENTS—	...	...	...	...	...	...	...	...	...	...	...
Public Gardens (Establishment and other charges)	18,654	840	582	716	1,859	...	...	1,951	...	20	58,587
Public Exhibitions and Fairs	2,266	...	...	200	...	...	...	...	...	...	2,716
Conservancy (Establishment and other charges)	53,649	21,118	11,384	...	3,01,079	2,23,326	...	1,123	...	12,413	6,70,740
Water-supply (Establishment and other charges)	29,033	7,007	418	...	...	32,151	...	...	...	5,674	75,196
Lighting (Establishment and other charges)	...	...	...	...	...	56,383	...	...	...	...	57,042
Veterinary charges	...	...	...	9,242	...	...	...	...	...	...	10,474
SUPERANNUATION—	1,297	2,032	607	708	...	160	...	...	...	180	5,284
Pensions and Gratuities (including Genl. Provd. Fund)	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS—	7,307	...	...	90	...	...	...	...	...	...	...
Rents, Rates and Taxes	3,697	6,045	220	...	...	91,540	...	1,078	...	...	7,657
Petty Establishments	1,06,252	4,433	1,753	42,727	45,186	60,016	...	94	...	4,098	1,08,372
Miscellaneous	...	...	...	...	...	...	...	...	...	...	2,05,369
PUBLIC WORKS—	5,336	2,646	...	2,485	...	32,465	...	...	...	1,077	44,042
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Original Works—	15,928	...	...	30,178	...	7,199	...	...	...	3,414	57,964
Buildings	6,904	...	2,179	9,943	...	63,539	...	...	...	...	88,907
Roads	8,597	13,833	611	...	...	7,908	...	...	...	...	88,009
Other Works	...	...	...	...	...	...	...	...	...	...	...
Maintenance and Repairs—	11,540	9,123	2,396	4,436	...	...	...	...	...	...	24,131
Buildings	2,637	3,935	3,618	...	...	...	...	...	...	...	5,368
Roads	5,564	31	...	...	...	...	...	...	...	...	11,429
Other Works	6,398	641	...	...	1,87,554	...	...	...	...	5,730	2,08,544
Petty Construction and Repairs	...	...	...	...	...	...	...	...	...	...	...
DEPOSITS AND ADVANCES—	...	...	...	...	...	...	...	...	...	...	...
Payment of Loan from Government	...	...	...	...	...	...	...	...	...	...	...
Investment in Government securities or otherwise	...	...	...	...	...	...	...	...	...	...	...
Stock Account	...	...	...	...	...	...	...	...	...	...	...
Other Deposits and Advances	...	...	...	...	...	...	...	...	...	...	...
TOTAL DISBURSEMENTS	4,79,945	1,46,259	39,045	2,02,854	6,50,571	9,821	1,809	19,816	49,999	25,47,134	
CLOSING BALANCE	2,58,561	1,61,990	7,003	1,27,247	(a) 2,94,229	2,840	9,697	11,101	25,697	13,90,152	
GRAND TOTAL	7,38,506	3,08,249	46,048	3,30,101	9,44,800	13,661	11,506	24,917	75,696	39,46,276	

(a) Differs from book balance owing mainly to uncashd cheques.

## No. III.—ACCOUNT of Port Funds for the Year ended 31st March 1921.

	PRINCIPAL FUNDS.				OTHER FUNDS.					TOTAL.
	Madras.	Bombay.	Calcutta.	TOTAL.	Madras.	Bombay.	Bengal.	Bihar and Orissa.	TOTAL.	
<b>Receipts.</b>										
Lands Revenue—										
Income from Land the property of the Funds	..	24,15,101	35,73,927	59,89,028	..	4,71,212	..	..	381,523	8,22,755
Income Tax—										
Income on Trades and Professions	..	..	..	..	..	..	..	..	87,291	87,291
Interest on Government Securities and other Investments	..	12,40,211	1,94,769	14,67,216	73,652	7,16,181	49,054	..	6,26,225	14,65,122
Port dues—										
Fees, Fines and Forfeitures	..	..	..	..	..	..	..	..	34,760	34,760
Manning—										
Hire of Vessels	..	79,025	60,781	1,40,717	..	68,672	9,463	..	93,819	1,71,015
Sale-proceeds of Vessels and Stores	..	2,355	..	2,355	..	1,672	..	..	113	4,483
Pilots' receipts	..	3,16,483	..	3,16,483	6,176	3,72,865	..	..	3,79,071	3,79,071
Other Fees and Dues	28,03,021	3,71,724	2,19,17,676	2,59,97,421	9,39,563	46,39,231	3,19,695	1,165	46,89,762	1,05,80,227
Education—										
Miscellaneous	..	100	..	400	..	..	..	..	..	..
Medicine—										
Hospital receipts (including sale of Medicines)	..	153	..	153	..	..	..	..	..	..
Sanitation—										
Conservancy Tax and Fees	..	..	73,316	73,316	..	..	..	..	..	..
Water-supply—										
Sale of Water	46,825	1,03,331	..	2,15,206	..	2,14,116	23,560	..	31,723	2,69,756
Supervision—										
Contribution towards Pensions	..	3,45,591	..	3,45,591	6,716	12,199	..	..	..	10,215
Miscellaneous—										
Sales of old Materials	..	10,715	15,258	26,003	..	..	..	..	9,765	9,765
Sales of Land and Houses	..	5,73,665	..	5,73,665	..	..	..	..	..	..
Contributions (including Grants-in-aid from Government)	..	..	6,920	6,920	..	3,533	29,237	10,940	89,974	1,29,584
Rents of Houses	1,32,537	15,62,431	..	16,94,968	..	1,99,036	15,586	..	5,02,951	7,16,673
Sales of Fruit, Grass, etc.	..	565	..	565	..	8,024	..	..	8,099	8,099
Miscellaneous	8,972	..	2,79,229	2,87,501	4,58,211	5,83,223	15,330	..	58,221	11,15,063
Public Works—										
Tolls and Ferries	..	70,89,932	5,99,246	76,89,178	..	3,89,035	..	..	..	3,89,035
Miscellaneous	..	97,15,180	..	97,15,180	..	..	..	..	..	..
Profits and Advances—										
Loans from Government	3,70,000	94,50,000	71,50,000	98,30,000	2,25,000	..	..	..	..	2,25,000
Loans from the public	..	..	..	71,50,000	..	2,50,800	..	..	..	2,50,800
Sale-proceeds of Investments	..	6,40,536	19,71,035	56,20,531	3,989	14,49,432	2,409	..	10,40,124	2,54,789
Stock Account	..	..	27,02,350	56,20,531	..	..	195	..	20,17,359	21,92,025
Other Deposits and Advances	..	1,14,61,622	..	1,14,66,972	41,162	55,52,928	..	..	..	8,11,624
TOTAL RECEIPTS	33,94,969	4,55,11,341	4,15,44,458	9,04,50,769	17,54,199	1,49,35,731	4,64,458	12,183	1,92,53,631	2,74,20,515
OPENING BALANCE	8,72,135	84,26,116	10,87,059	1,03,95,310	5,13,148	14,03,679	13,61,549	895	19,36,085	52,47,271
TOTAL	42,67,395	5,39,47,457	4,26,31,517	10,08,46,369	22,97,345	1,63,39,413	18,29,007	13,028	1,21,89,696	3,26,67,789

[illegible]

(a) Differs from the closing balance owing mainly to uncashed cheques.

(b) On account of payments into Sinking Fund for repayment of loans.

(b) On account of payments into Sinking Fund for repayment of loans.

## No. IV.—ACCOUNT OF MISCELLANEOUS FUNDS for the Year ended 31st March 1920.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Deccan.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LAND REVENUE—</b>											
Income from Land, the property of the Funds	..	..	..	..	62,267	..	8,27,683	27,848	..	..	9,17,798
<b>TAXES—</b>											
Sale of stamps, etc.	..	..	71,972	..	..	..	..	..	..	..	71,972
<b>Excise—</b>											
Abkari Farms	..	..	7,79,257	..	..	..	..	..	..	..	7,79,257
License fees and duties	..	..	2,953	..	..	..	..	..	..	..	2,953
<b>PROVINCIAL RATES—</b>											
Rates and Cesses on Lands	..	..	24,999	..	60,857	..	..	5,30,146	3,49,755	..	9,65,757
Miscellaneous	..	..	15,028	..	..	..	..	2,248	..	..	17,276
<b>Income Tax—</b>											
Chowkidari Tax, etc.	..	..	..	..	..	..	..	6,01,779	..	..	6,01,779
<b>Excise—</b>											
Fees and Miscellaneous	..	..	4,307	..	..	..	..	2,180	..	3,615	10,102
<b>INTEREST—</b>											
Interest on Government Securities and other Investments	..	..	15,096	5,858	77,706	..	34,374	1,762	..	4,679	1,40,343
<b>LAW AND JUSTICE—</b>											
General fees, fines and forfeitures	..	..	1,185	..	..	..	..	..	..	..	1,185
Miscellaneous	..	..	38	..	..	..	..	..	..	..	38
Jails	..	..	2,671	..	..	..	..	..	..	..	2,671
<b>POLICE—</b>											
Border Military Police	..	..	..	..	..	24,743	..	..	..	..	24,743
Fees, fines, and Forfeitures	870	..	..	..	1,09,167	11,812	1,02,766	38,833	7,301	2,919	2,61,376
Miscellaneous (including Cattle-pound receipts)	1,461	6,538	..	1,38,140	..	..	..	312	..	79	1,58,862
<b>MARINE—</b>											
Hire of vessels	..	..	..	..	62,150	..	..	..	..	..	62,150
Sale-proceeds of vessels and stores	..	..	..	..	..	..	7,12,559	..	..	..	7,12,559
Pilotage receipts	..	..	..	430	4,57,471	..	..	..	..	..	4,57,901
Other Fees and Duties	..	..	..	..	..	..	..	..	..	..	..
<b>EDUCATION—</b>											
School Fees	11,250	..	4,35,768	..	3,995	..	37,540	1,092	..	5	1,45,038
Miscellaneous	62,581	..	8,173	..	..	..	..	1,30,540	..	..	2,43,048
Contribution	..	..	..	..	..	..	..	..	..	..	..
<b>MEDICAL—</b>											
Hospital receipts (including sale of medicines, etc.)	..	..	1,03,334	..	..	..	..	1,333	..	..	1,04,667
<b>MISCELLANEOUS—</b>											
Sales of old materials	100	..	..	..	3,318	..	..	95	..	..	3,513
Contributions (including Grants-in-aid from Government)	50,000	..	5,749	..	52,761	..	2,00,784	1,33,350	..	1,300	4,24,184
Rents of Houses	110	..	..	..	..	..	..	6875	..	..	6,885
Sales of fruit, grass, etc.	..	71,529	14,927	14,493	..	..	3,42,408	1,092	6,351	..	15,949
Miscellaneous	..	..	..	..	5,327	..	..	67,670	..	..	5,07,052
<b>PUBLIC WORKS—</b>											
Tolls and Fines	..	1,57,172	876	..	1,59,942	2,79,050	..	216	..	..	1,092
Miscellaneous	..	..	10	..	..	..	..	1,190	..	..	5,77,664
<b>DEPOSITS AND ADVANCES—</b>											
Stock Account	..	..	..	..	4,540	..	10,500	..	..	..	4,540
Sale-proceeds of Investments	..	..	..	..	..	..	..	..	..	..	10,600
Loans from Government	..	..	..	..	..	..	..	16,37,000	..	..	16,37,000
Other Deposits and Advances	..	..	10,456	..	10,055	..	71,611	1,23,081	..	..	2,18,243
<b>TOTAL RECEIPTS</b>	1,26,480	2,19,259	14,93,017	1,58,858	10,49,497	3,18,575	23,41,346	83,05,192	3,63,407	12,637	33,91,298
<b>OPENING BALANCE</b>	18,013	1,33,464	1,59,290	1,16,100	-1,45,723	1,79,337	(a) 5,23,313	(b) 11,83,317	2,94,212	30,381	25,21,673
<b>GRAND TOTAL</b>	1,44,493	3,52,723	16,52,307	2,74,957	9,03,774	4,97,912	28,64,659	44,88,509	6,57,619	43,018	1,19,12,971

(a) The difference between this and the closing balance of last year is due to subsequent adjustments.

(b) The difference between this and the closing balance of last year is due mainly to the exclusion of the Singhbhum District Road Committee which has been converted into a District Fund.

Disbursements.					
Refund of Taxes					
Miscellaneous Refunds					
CHARGES OF COLLECTION OF REVENUE—					
Rate and Cess Collecting Establishments					
Other Collecting Establishments					
Stamps—Miscellaneous					
Registration—Establishment					
Interest—					
GENERAL ADMINISTRATION—					
Establishments engaged in General Management and Accounts					
LAW AND JUSTICE—					
Courts of Law					
Jails					
Police—					
Border Military Police					
Village Police					
Other Police					
Executive Force					
Miscellaneous (including Cattle-pounds, etc.)					
NAVY—					
Dockyard and Port Establishments					
Ship and Boat Establishments					
Chicago Establishment					
Building, purchase, and repair of ships					
Miscellaneous					
EDUCATION—					
Colleges and Schools					
Scholarships and Prizes					
Grants-in-aid					
Miscellaneous					
MEDICAL—					
Professional Establishment					
Hospitals and Dispensaries					
Vaccination					
MINOR DEPARTMENTS—					
Public Gardens (Establishments and other charges)					
Lighting (Establishment and other charges)					
Veterinary (Establishment and other charges)					
Statistical (Establishment and other charges)					
SUPERANNUATION—					
Pensions and Gratuities (including Genl. Providt. Fund)					
MISCELLANEOUS—					
Rents, Rates, and Taxes					
Petty Establishment					
Miscellaneous					
PUBLIC WORKS—					
Supervising Establishment, Tools and Plant					
Original Works—					
Buildings					
Roads					
Other Works					
Maintenance and Repairs—					
Buildings					
Roads					
Other Works					
Petty Construction and Repairs					
DEPOSITS AND ADVANCES—					
Investment in Government Securities or otherwise					
Repayment of Loans from Government					
Stock Accounts					
Other Deposits and Advances					
TOTAL DISBURSEMENTS					
CLOSING BALANCE					
GRAND TOTAL					

a) Differs from book balance due mainly to uncashed checks.



**APPENDIX C.**

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**Finance and Revenue Accounts**

OF THE

**Government of India**

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**Account of Municipalities**

FOR

**1920-1921.**

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*N B.*—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.



## ACCOUNT of MUNI

RECEIPTS.	India. General.	North-West Frontier Province.	MADRAS.		BOMBAY.	Number of Items.
			Presidency Corporation	District Municipalities.	Presidency Corporation.	
	Rs.	Rs. (a)	Rs.	Rs. (a)	Rs.	
By Balance in hand at the close of last year . . . . .	12,95,574	12,42,038	23,49,505	48,78,607	8,80,418	1
REVENUE.						
<i>A.—Municipal Rates and Taxes—</i>						
1. Octroi less refunds . . . . .	7,93,944	8,67,690	...	...	29,38,070	2
2. Tax on houses and lands . . . . .	3,99,439	4,467	12,82,515	19,50,293	77,84,334	3
3. Tax on animals and vehicles . . . . .	44,180	212	1,65,135	3,94,744	7,33,766	4
4. Tax on professions and trades . . . . .	11,228	1,037	6,24,792	4,08,802	1,33,600	5
5. Tolls (on roads and ferries) . . . . .	38,971	...	59,357	12,83,290	...	6
6. Water rate . . . . .	15,377	1,883	8,36,104	9,40,085	53,26,246	7
7. Lighting-rate . . . . .	...	...	2,57,232	...	...	8
8. Conservancy (including scavenging and latrine rates) . . . . .	25,966	712	...	...	21,33,991	9
9. Other taxes . . . . .	989	1	2,22,258	14,423	...	10
	13,30,094	8,76,002	34,47,293	49,97,637	1,70,50,007	11
<i>B.—Realisations under special Acts—</i>						
1. Pounds . . . . .	11,789	950	...	499	...	12
2. Hackney carriages . . . . .	29,339	3,143	...	...	24,530	13
3. Others . . . . .	8,74,919	...	...	24,822	1,54,406	14
	9,16,047	4,093	...	25,321	1,78,936	15
<i>C.—Revenue derived from Municipal property and powers apart from taxation—</i>						
1. Rents of lands, houses, sarais (rest-houses), Dak bungalows, etc. . . . .	2,60,352	2,00,709	54,882	1,29,766	2,15,301	16
2. Sale-proceeds of lands and produce of lands, etc. . . . .	76,605	13,433	1,06,272	2,99,888	3,73,699	17
3. Conservancy Receipts (other than taxes and rates) . . . . .	63,021	31,132	13,319	1,61,287	...	18
4. Fees and Revenue from Educational institutions . . . . .	6,398	1,611	5	3,26,004	47,653	19
5. " " Medical institutions . . . . .	1,609	71	...	16,259	...	20
6. " " markets and slaughter-houses . . . . .	1,21,321	874	1,18,756	5,47,068	8,39,604	21
7. " " Tramways . . . . .	...	10	...	...	30,323	22
8. Other fees . . . . .	2,64,696	17,336	2,26,343	2,40,925	1,225	23
9. Fines under Municipal and other Acts . . . . .	29,122	9,209	3,396	97,585	72,724	24
10. Interest on Investments—(i) General . . . . .	79,995	31,943	2,490	68,685	6,36,084	25
(ii) Educational . . . . .	...	...	...	841	2,553	26
(iii) Medical . . . . .	15	25	2,325	6,423	...	27
11. Premium on Loans . . . . .	...	...	...	...	...	28
	9,04,534	3,06,353	5,27,783	18,94,781	22,19,166	29
<i>D.—Grants and Contributions (for general and special purposes)—</i>						
1. From Government—(i) General . . . . .	5,10,609	1,19,799	5,39,826	11,54,744	...	30
(ii) Educational . . . . .	72,916	6,648	...	5,56,549	2,55,007	31
(iii) Medical . . . . .	46,457	1,22,990	325	85,808	...	32
2. From Local Funds—(i) General . . . . .	...	...	...	22,916	...	33
(ii) Educational . . . . .	...	...	...	31,968	...	34
(iii) Medical . . . . .	...	2,490	...	1,67,915	...	35
3. From other sources—(i) General . . . . .	27,986	...	...	18,576	...	36
(ii) Educational . . . . .	...	250	...	411	...	37
(iii) Medical . . . . .	369	1,200	...	49,579	...	38
	6,67,737	2,53,377	5,40,161	20,91,457	2,55,007	39
<i>E.—Miscellaneous—</i>						
1. Recoveries on account of services rendered to private individuals . . . . .	1,73,796	664	55,842	4,16,295	...	40
2. Other items . . . . .	93,494	5,98,139	6,68,263	1,64,205	4,98,738	41
	2,67,290	5,98,803	7,24,105	5,80,500	4,98,738	42
TOTAL REVENUE . . . . .						
	40,75,702	20,38,628	52,39,337	95,89,646	2,02,01,854	43
<i>F.—Extraordinary and Debt—</i>						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank . . . . .	11,000	2,07,500	...	19,198	3,35,11,325	44
2. Loans—						
(a) From Government . . . . .	...	...	5,00,000	2,07,060	50,00,000	45
(b) Raised in the open market . . . . .	...	...	...	...	40,00,000	46
3. Realisations of Sinking Fund for repayment of loans . . . . .	...	...	2,36,791	6,868	8,27,214	47
4. Advances—(a) Permanent . . . . .	225	...	415	3,397	...	48
(b) Other . . . . .	1,06,750	525	2,89,201	9,75,359	1,13,25,269	49
5. Deposits . . . . .	1,31,414	3,997	7,88,257	5,00,915	6,60,32,636	50
6. Other items . . . . .	...	...	...	...	28,38,033	51
TOTAL . . . . .	2,49,389	2,12,022	18,14,664	18,02,827	12,35,34,477	51
TOTAL RECEIPTS . Rs.						
	43,25,091	22,50,650	70,54,001	1,13,92,473	14,37,36,331	52
GRAND TOTAL Rs.						
	56,20,665	34,92,688	94,03,506	1,62,71,080	14,46,16,749	53

## CIPALITIES for 1920-21.

Number of Items.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs. (a)	Rs. (a)	Rs. (a)	Rs. (a)	Rs. (a)	Rs. (a)	Rs.	Rs.
1	62,97,610	66,90,515	16,95,942	30,06,474	49,64,215	30,43,435	13,65,667	17,40,197	2,12,167	3,96,62,364
2	39,97,440	...	...	30,90,962	55,91,060	...	41,798	11,81,025	...	1,85,04,989
3	20,81,738	56,13,192	20,90,975	5,68,297	4,10,780	21,53,868	7,65,550	1,40,339	1,27,534	2,53,73,321
4	3,20,809	2,24,635	2,49,601	1,23,304	50,664	1,24,346	1,36,653	79,486	25,473	26,73,008
5	22,268	10,43,008	1,27,986	1,3,106	13,488	...	25,911	1,00,783	646	26,51,658
6	3,11,650	...	91,526	2,86,284	19,251	3,34,322	81,084	43,477	22,953	25,81,645
7	19,21,959	25,46,597	9,50,346	8,06,477	73,550	11,49,649	1,80,219	4,16,464	77,164	1,32,42,020
8	15,136	8,93,008	2,38,494	...	...	4,69,401	...	...	...	19,03,771
9	8,78,911	9,45,547	13,52,722	8,244	5,232	17,16,040	4,68,021	3,14,632	1,06,658	80,36,676
10	3,90,986	...	1,11,430	19,31,717	6,73,325	...	2,03,917	4,46,968	35,055	42,94,269
11	99,43,837	1,12,65,987	55,63,780	70,38,391	67,77,350	59,48,126	19,09,133	27,23,177	3,95,483	7,92,61,357
12	94,016	...	43,389	1,12,836	47,063	25,240	29,941	1,50,449	27,880	5,11,045
13	893	1,19,130	11,128	61,470	40,259	90,216	9,186	17,186	491	4,06,881
14	2,590	1,00,939	94,466	15,404	8,364	41,192	4,074	19,533	1,620	13,43,229
15	97,499	2,20,069	1,48,983	1,89,640	95,674	1,56,643	44,104	1,37,148	29,991	22,94,155
16	2,92,783	1,20,763	1,25,797	6,50,377	5,07,622	4,25,205	39,756	1,99,575	10,007	32,25,895
17	25,47,060	10,26,069	23,603	1,54,332	2,69,399	31,283	7,551	1,12,462	3,588	50,46,301
18	1,39,676	38,326	31,986	2,60,244	2,87,943	46,442	2,777	30,819	2,268	11,13,140
19	2,18,403	...	58,516	43,075	2,36,312	22,055	1,603	88,297	1,583	10,51,515
20	23,843	1,402	56	2,634	23,519	33,323	6,103	700	...	1,09,524
21	6,95,193	10,53,199	74,016	3,95,949	47,508	24,23,522	1,47,274	2,31,358	60,489	67,56,680
22	5,877	77,625	7,119	...	3,21,694	41,549	...	...	...	4,86,607
23	1,39,985	1,26,899	1,61,996	8,79,624	5,46,740	6,97,221	19,371	65,835	1,863	33,90,559
24	49,378	1,05,111	40,011	1,00,630	50,316	94,555	15,703	17,400	3,961	6,89,701
25	2,09,260	3,05,769	15,769	1,89,354	1,41,825	2,30,976	17,764	13,448	160	19,43,222
26	11,034	...	1,863	2,920	2,365	...	87	...	...	21,663
27	8,100	...	2,483	1,363	1,865	...	6,218	...	...	28,322
28	...	...	...	...	26,644	...	...	...	1,000	27,644
29	43,40,692	28,55,163	5,46,217	26,80,562	24,63,662	40,48,831	2,64,712	7,52,894	84,918	2,38,90,223
30	2,13,419	82,657	4,16,231	6,63,568	4,23,859	5,55,319	5,22,041	2,00,540	2,13,316	56,20,958
31	12,27,514	...	1,08,056	1,81,377	2,62,754	95,047	97,065	2,07,502	20,001	30,87,857
32	70,255	...	5,760	35,070	66,756	71,340	89,064	15,575	580	6,09,930
33	22,425	...	12,480	13,678	7,337	29,473	28,954	19,400	6,187	1,62,850
34	60,204	...	225	336	27,476	3,500	636	10,154	11,376	1,48,875
35	56,660	...	11,313	3,378	82,182	68,124	1,76,480	1,713	1,400	5,71,655
36	31,733	11,091	1,58,673	11,663	1,007	15,895	72,467	8,456	4,200	3,61,747
37	52,953	...	14,783	212	26,492	2,27,184	313	1,500	...	3,24,098
38	18,234	...	8,191	650	37,502	19,840	1,82,488	...	150	2,18,203
39	17,53,427	93,728	7,33,762	9,09,932	9,40,365	10,85,722	11,69,508	4,64,840	2,57,210	1,12,06,223
40	68,773	...	37,026	83,636	27,812	27,71,206	1,054	12,032	3,316	36,51,452
41	18,03,756	11,29,843	76,724	3,21,285	8,46,221	1,11,970	43,207	2,42,360	12,746	66,10,961
42	18,72,529	11,29,843	1,13,750	4,04,921	8,74,033	28,83,176	44,261	2,54,392	16,062	1,02,62,403
43	1,80,08,044	1,55,61,790	71,06,492	1,12,18,446	1,11,51,086	1,41,22,503	34,31,718	43,82,451	7,83,664	12,69,14,361
44	21,87,844	21,354	1,72,812	4,63,895	6,98,157	49,338	25,955	50,155	...	3,74,18,587
45	2,06,997	...	3,21,165	4,65,000	1,50,000	6,14,500	...	2,25,000	...	76,89,722
46	...	66,41,800	...	...	...	...	...	...	...	1,06,41,800
47	75,020	9,52,146	...	...	9,04,796	3,93,983	...	7,333	...	31,04,151
48	41,137	...	1,040	6,013	23,553	999	5,833	6,815	110	89,537
49	71,791	...	2,65,917	3,776	1,37,071	8,73,650	2,11,533	2,50,065	1,662	1,51,12,569
50	22,73,619	3,63,259	1,80,220	49,071	1,35,144	4,31,869	1,97,634	2,38,222	8,026	7,17,29,813
51	54,62,408	82,78,659	9,41,154	9,87,759	20,48,721	23,63,839	4,40,955	7,77,590	9,798	14,89,24,162
52	2,34,70,452	2,38,43,349	80,47,346	1,22,06,205	1,31,99,807	1,64,86,342	38,72,673	51,60,041	7,93,462	27,58,38,523
53	2,97,68,032	3,65,33,864	97,43,588	1,52,12,679	1,81,64,022	1,95,29,777	52,38,340	69,00,238	10,05,629	31,55,00,887

(a) The difference from last year's closing balance is due to subsequent adjustments.

## ACCOUNT of MUN.

DISBURSEMENTS.	India, General.	North-West Frontier Province.	MADRAS.		Bombay Presidency Corporation.	of Number Items.
			Presidency Corporation.	District Muni- cipalities.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—General Administration and Collection charges—</b>						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.) . . . . .	1,64,976	51,209	67,290	5,63,658	4,19,823	1
2. Collection of taxes, including Bonded Ware-houses (Es- tablishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.) . . . . .	1,95,691	80,657	1,82,616	1,97,078	5,87,191	2
3. Collection of tolls on roads and ferries . . . . .	300	...	...	2,57,059	...	3
4. Survey of land . . . . .	2,540	...	10,108	30,238	...	4
5. Refunds (other than Octroi) . . . . .	7,465	102	73,769	1,73,554	...	5
6. Pensions and Gratuities . . . . .	18,566	3,690	26,758	5,037	2,19,760	6
7. Annuities . . . . .	96	...	...	48,979	...	7
	3,89,634	1,35,058	3,60,531	12,73,533	12,20,674	8
<b>B.—Public Safety—</b>						
1. Fire (Establishment, purchase of fire engines, buckets, repairs) . . . . .	5,495	27,074	22,604	8,731	2,81,330	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.) . . . . .	1,54,613	61,703	4,50,816	4,50,418	4,09,783	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts) . . . . .	1,248	6,102	...	...	...	11
4. Rewards for the destruction of wild animals and snakes . . . . .	3,445	6	2,667	3,865	...	12
5. Destruction of dogs . . . . .	...	...	...	...	2,131	13
	1,64,801	94,882	4,76,117	4,63,017	6,96,294	14
<b>C.—Public Health and Convenience—</b>						
1. Water supply { Capital outlay . . . . .	61,618	9,196	2,60,626	3,27,810	6,02,393	15
{ Establishment, repairs, etc. . . . .	4,03,079	63,103	2,84,684	6,03,839	8,11,645	16
2. Drainage { Capital outlay . . . . .	44,162	27,639	8,40,082	6,14,672	14,80,360	17
{ Establishment, repairs, etc. . . . .	19,058	20,737	4,74,601	1,88,630	10,29,960	18
3. Conservancy (including road cleaning and watering) and latrines . . . . .	5,79,911	2,43,709	7,59,223	18,23,667	35,49,593	19
4. Charges on account of Health Officers and Sanitary Inspectors . . . . .	58,920	3,789	...	1,26,630	2,35,453	20
5. Hospitals and Dispensaries . . . . .	2,18,439	1,25,319	1,83,052	8,10,729	6,15,939	21
6. Plague charges . . . . .	43,815	11,417	1,751	3,881	1,28,278	22
7. Vaccination . . . . .	8,862	7,029	...	43,557	33,363	23
8. Other Sanitary requirements . . . . .	1,70,687	1,264	38,889	93,185	22,949	24
9. Markets and slaughter-houses . . . . .	24,104	2,580	33,312	67,241	4,58,641	25
10. Pounds . . . . .	5,697	...	...	313	...	26
11. Dak-bungalows and Serais . . . . .	1,801	990	...	34,544	1,883	27
12. Arboriculture, Public Gardens and experimental cultiva- tion . . . . .	70,148	1,03,103	73,973	18,447	1,23,425	28
13. Veterinary charges . . . . .	17,316	12,178	...	22,988	13,612	29
14. Registration of births and deaths . . . . .	10,812	1,237	35,914	57,032	2,85,192	30
15. Public Works : . . . . .						
(i) Establishment . . . . .	1,16,805	11,368	76,931	1,49,923	4,10,082	31
(ii) Building . . . . .	2,20,048	1,32,437	33,012	9,59,246	7,53,668	32
(iii) Roads . . . . .	6,50,711	74,922	26,2213	10,93,933	26,71,027	33
(iv) Stores . . . . .	3,159	10,041	...	15,340	...	34
(v) Miscellaneous works . . . . .	13,038	...	...	...	...	35
16. Model cow house and milk Depôts . . . . .	...	...	...	...	...	36
	27,42,240	8,61,982	37,18,323	71,20,034	1,31,75,344	37
<b>D.—Public Instruction—</b>						
1. Schools and Colleges . . . . .	1,76,878	78,101	96,625	12,59,319	15,90,252	38
2. Contributions . . . . .	43,524	20,370	35,339	2,420	1,23,878	39
3. Libraries, Museums, Menageries, etc. . . . .	3,685	1,844	19,017	362	42,898	40
	2,23,987	1,00,315	1,50,981	12,62,101	17,57,028	41
<b>E.—Contributions—</b>						
For General purposes . . . . .	2,31,801	...	...	16,105	15,91,249	42
<b>F.—Miscellaneous—</b>						
1. Interests on Loans { Previous years . . . . .	...	...	6,457	13,989	1,25,276	43
{ Current year . . . . .	58,768	...	4,65,725	1,50,195	34,72,887	44
2. Discount . . . . .	...	...	...	...	...	45
3. Actual cost of works done for private individuals . . . . .	64,681	...	41,647	56,328	...	46
4. Other items . . . . .	3,41,127	100,643	3,35,165	4,61,743	27,02,583	47
	4,67,576	1,00,643	8,48,984	6,82,185	63,01,696	48
<b>TOTAL EXPENDITURE—Carried over</b> , Rs.	42,20,039	12,92,880	55,54,946	1,08,17,025	2,47,42,281	49

\* Includes vaccination.

## CIPALITIES for 1920-21—continued.

Number of Items.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District M- unicipalities.	Presidency Corporation.	District M- unicipalities.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	7,24,573	9,36,699	2,54,281	6,36,920	4,37,727	5,81,091	89,137	2,75,802	33,813	51,86,909
2	6,23,523	4,85,692	2,92,078	5,22,373	6,67,692	2,02,191	1,28,945	2,45,341	23,868	44,34,266
3	58,828	...	2,213	91,034	560	7,854	1,246	9,346	220	4,26,660
4	36,378	...	11,855	37,438	2,589	21,037	17,024	4,781	262	1,74,250
5	21,448	1,98,277	13,704	29,812	27,389	36,810	1,050	16,171	904	4,02,168
6	72,437	...	1,883	4,270	3,694	9,457	408	1,04,144	978	6,63,259
7	268	...	...	1,247	783	4,178	...	264	...	55,816
8	15,37,455	16,20,668	5,76,014	13,23,094	11,40,434	8,12,618	2,37,810	6,55,849	60,045	1,13,43,417
9	1,54,314	2,73,957	1,70,719	26,581	51,740	3,37,836	80	21,468	146	13,88,138
10	7,46,424	8,67,259	4,71,133	12,27,318	5,53,830	5,65,050	1,72,124	1,74,705	35,110	63,40,283
11	631	...	...	6,029	60,814	...	...	...	...	74,824
12	2,206	690	1,298	1,110	268	31	569	862	301	17,348
13	...	...	...	...	...	...	...	...	...	2,121
14	9,03,575	11,41,906	6,43,150	12,61,038	6,66,652	9,02,917	1,72,773	2,00,035	35,557	78,22,714
15	3,28,795	1,33,315	1,60,772	3,73,914	3,74,572	1,10,056	1,79,045	1,59,457	77,688	31,53,162
16	10,99,342	13,06,470	5,47,084	10,93,331	4,93,209	7,46,712	1,81,785	4,64,050	79,986	81,71,369
17	2,49,978	3,98,920	71,859	6,92,811	2,63,205	6,266	29,024	2,99,014	22,034	50,70,016
18	5,14,760	7,48,066	2,06,695	1,86,747	1,48,151	9,07,599	85,909	65,743	13,058	40,09,117
19	26,29,484	23,51,826	19,18,637	20,27,980	14,62,895	20,21,179	8,63,312	9,91,068	2,16,896	2,14,42,380
20	78,167	3,89,567	1,39,413	1,60,065	1,29,177	3,58,111	91,406	38,526	4,618	18,11,792
21	6,14,317	4,89,240	2,92,382	2,11,980	10,32,040	10,22,794	4,81,394	1,29,310	19,330	62,46,277
22	1,05,401	...	4,724	1,731	37,301	67,096	6,933	41,758	...	4,84,086
23	50,184	56,774	28,923	37,086	29,170	56,262	13,104	17,749	2,877	3,83,940
24	39,529	3,729	36,909	3,31,970	40,438	1,07,630	90,876	24,942	8,064	10,11,052
25	1,71,189	13,45,502	31,442	95,475	85,666	15,26,338	59,818	75,924	7,851	39,55,086
26	40,114	...	3,258	31,677	16,752	18,131	3,596	52,668	8,059	1,80,238
27	16,791	...	70	6,126	12,991	3,334	5,799	11,114	114	95,557
28	1,73,611	1,35,257	7,221	1,20,345	2,79,559	52,835	9,017	44,256	4,777	12,20,474
29	15,727	...	8,982	6,346	10,884	85,357	8,287	15,456	50	2,17,213
30	30,853	...	11,657	23,906	10,060	35,264	909	4,354	...	4,57,220
31	1,27,359	3,86,271	1,62,816	1,96,025	1,95,633	6,05,544	56,378	58,227	15,279	25,08,621
32	2,90,202	1,99,950	1,15,385	1,17,862	1,72,911	44,088	32,774	26,679	5,712	31,01,004
33	14,79,045	28,10,590	5,85,714	8,92,659	11,21,233	9,00,173	2,65,565	3,36,054	97,644	1,30,01,483
34	50,465	2,58,680	5,593	71,147	71,038	336	2,867	26,465	1,817	5,14,951
35	81,829	...	...	...	...	2,31,219	...	...	...	3,20,086
36	...	750	...	...	...	...	...	...	...	750
37	81,87,142	1,10,14,907	43,39,536	66,79,183	59,86,885	89,05,824	24,66,798	28,82,817	5,78,849	7,86,59,914
38	28,89,668	...	1,15,376	7,79,939	11,15,372	3,86,957	55,420	7,25,744	46,998	93,16,719
39	97,835	1,01,984	1,62,383	1,39,289	2,06,886	3,17,554	1,11,951	26,797	8,318	13,98,528
40	50,668	25,794	6,196	51,427	28,320	2,466	1,563	9,547	2,888	2,40,575
41	30,38,171	1,27,778	2,83,955	9,70,655	13,50,578	7,06,977	1,69,004	7,62,088	58,201	1,09,61,822
42	63,188	10,48,899	7,762	3,49,150	2,82,891	1,48,288	5,113	73,858	2,158	38,20,461
43	1,64,857	...	2,342	...	300	6,40,238	471	20,271	...	9,75,201
44	1,41,798	20,41,275	1,62,740	4,11,807	1,34,806	54,239	25,015	86,447	8,611	72,13,693
45	4,111	8,634	...	...	...	...	...	...	...	12,745
46	48,245	640	24,297	39,263	39,096	10,923	645	6,205	1,499	3,33,469
47	19,44,560	3,10,446	2,37,574	8,49,734	15,42,261	1,92,471	1,20,228	1,38,988	15,110	92,95,633
48	23,03,571	23,60,995	4,26,953	13,00,304	17,16,463	8,97,871	1,46,359	2,51,911	25,220	1,78,30,741
49	1,60,33,102	1,73,15,153	62,77,370	1,18,83,424	1,11,43,903	1,23,74,495	31,97,857	48,26,553	7,60,033	13,01,39,069

ACCOUNT of MUNI

DISBURSEMENTS.	India, General.	North-West Frontier Province.	MADRAS		BOMBAY.	of Number Items.
	Rs.	Rs.	Presidency Corporation.	District Municipa- lities.	Presidency Corporation.	
Brought forward	42,20,939	12,92,889	55,54,946	1,03,17,025	2,47,42,284	1
<i>G.—Extraordinary and Debt—</i>						
1. Investments—						
(a) In Securities (other than for Sinking Fund)	10,174	1,84,200	...	9,85,381	91,91,534	2
(b) In Savings Bank	...	46,000	...	1,63,257	2,39,51,559	3
2. Payments to Sinking Funds	...	...	1,85,196	7,676	—1,32,269	4
3. Re-payment of Loans	90,851	...	1,51,669	2,32,557	50,23,425	5
3. A.—Plant and Machinery	...	...	...	...	4,74,592	6
4. Advances—						
(a) Permanent	425	...	2,130	4,107	...	7
(b) Other	12,452	40,432	94,303	7,75,107	1,68,94,078	8
5. Deposits	1,47,187	12,407	7,56,611	5,61,701	6,26,01,056	9
TOTAL	2,61,039	2,83,639	11,89,909	27,29,786	11,80,01,625	10
TOTAL DISBURSEMENTS . Rs.	44,81,128	15,75,919	67,44,855	1,35,46,811	14,27,46,309	11
Closing Balance	11,39,537	19,16,769	26,58,651	27,24,269	18,70,440	12
GRAND TOTAL . Rs.	56,20,665	34,92,688	94,03,506	1,62,71,080	14,46,16,749	13

Memorandum of

<i>Liabilities—</i>						
Balance of Loans	12,77,751	...	1,10,30,043	33,13,470	8,48,28,052	14
Less—Balances of Sinking Funds	...	...	30,50,897	1,41,340	2,30,49,207	15
NET BALANCES OF LOANS	12,77,751	...	79,49,146	31,72,130	6,17,78,845	16
Deposits	1,55,639	3,997	3,24,567	5,74,699	35,21,972	17
	14,33,390	3,997	82,73,713	37,46,829	6,53,00,817	18
<i>Claims—</i>						
Advances Recoverable	50,832	79,097	4,38,624	3,44,716	16,60,608	19
NET AMOUNT OF DEBT . Rs.	13,82,558	—75,100	78,35,089	31,02,113	6,38,40,209	20

Memorandum

Description of Securities.						
Government Promissory Notes	5,92,800	50,700	23,84,100	3,60,852	35,86,900	21
Municipal, etc., Debentures	...	...	...	...	31,85,500	22
Other Investments	...	3,89,120	6,92,500	14,93,656	1,09,01,985	23
War Loans and Bonds 1920 and 1921	2,79,515	1,17,000	...	...	1,84,175	24
TOTAL	8,62,315	5,56,820	30,76,600	18,54,008	1,81,58,580	25

## CIPALITIES for 1920-21—concluded.

Number of Items.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,60,33,102	1,73,15,153	62,77,370	1,18,83,424	1,11,43,903	1,23,74,495	31,97,357	43,26,558	7,60,033	13,01,39,069
2	25,21,529	...	218	45,000	6,03,921	34,112	20,100	3,900	...	1,36,03,219
3	1,20,618	...	2,35,740	1,10,300	8,00,039	1,13,000	28,042	...	1,000	2,55,69,555
4	1,30,711	19,75,769	...	17,531	4,421	5,48,505	...	...	...	27,37,540
5	2,36,560	20,83,100	3,18,372(c)	6,21,466	3,33,171	5,57,613	68,198	1,34,556	3,314	38,79,852
6	...	...	...	...	...	...	...	...	...	4,74,592
7	26,749	510	1,235	4,389	14,803	70	16,513	6,387	195	77,568
8	8,72,663	10,03,662	3,70,143	14,658	1,61,732	3,94,062	2,00,379	2,62,292	3,243	2,10,99,206
9	24,31,531	...	2,22,998	60,309	30,037	2,76,376	4,16,937	2,65,794	9,563	6,77,92,557
10	63,40,361	50,63,041	11,48,856	8,73,653	19,51,124	19,23,738	7,50,224	6,92,929	22,315	14,12,34,089
11	2,23,73,463	2,23,73,194	74,26,226	1,27,57,077	1,30,95,027	1,42,98,233	39,48,081	55,19,437	7,82,348	27,16,73,158
12	73,94,599	81,55,670	23,17,362	24,55,602	50,68,995	52,31,544	12,90,259	13,80,751	2,23,281	4,38,27,729
13	2,97,68,062	3,05,33,864	97,43,588	1,52,12,679	1,81,64,022	1,95,29,777	52,38,340	69,00,238	10,05,629	31,55,00,887

## Liabilities and Claims.

				(a)	(b)					
14	85,23,796	5,26,06,100	40,27,797	1,06,65,420	28,63,256	1,72,49,632	5,47,000	27,25,528	1,76,642	19,98,34,487
15	24,58,193	49,51,985	...	4,38,000	...	77,93,117	...	...	...	4,19,12,739
16	60,65,603	4,76,54,115	40,27,797	1,02,27,420	28,63,256	94,56,515	5,47,000	27,25,528	1,76,642	15,79,21,748
17	6,93,889	22,72,340	1,80,172	45,642	4,34,550	3,84,715	1,11,269	77,365	...	87,80,816
18	67,59,492	4,99,26,455	42,07,969	1,02,73,062	32,97,806	98,41,230	6,58,269	26,02,893	1,76,642	16,67,02,564
19	6,72,291	23,27,746	3,71,443	52,199	...	22,80,164	4,16,987	83,018	...	87,77,730
20	60,87,201	4,75,98,709	38,36,521	1,02,20,863	32,97,806	75,61,066	2,41,282	27,19,875	1,76,642	15,79,21,834

## of Investments.

21	3,18,200	...	1,62,005	36,32,042	12,15,401	76,76,800	2,61,378	39,900	...	2,12,81,778
22	...	10,11,200	10,539	...	...	2,57,400	4,000	...	...	1,13,63,639
23	40,25,612	76,06,200	2,68,133	...	14,98,290	1,24,317	46,582	39,367	...	1,94,69,562
24	...	...	1,87,237	...	...	4,38,600	85,600	93,265	...	13,85,392
25	43,43,812	86,17,400	6,17,914	36,32,042	27,13,691	84,97,117	3,97,560	1,72,532	...	5,35,00,371

(a) Excludes Rs. 98,672 being the balance of loan of 1 lakh made to the Municipal Board, Lucknow, now transferred to the Lucknow Improvement Trust.

(b) Includes Rs. 1 lakh given as loan to the Municipal Committee, Jhang and the repayment of Rs. 600 by the Municipal Committee, Dinga, but not accounted for by the Accountant General.

(c) Includes Rs. 20,000 on account of the repayment of loans of Rs. 10,000 each by the Chinsura and Narayangunge Municipalities which are not included in Appendix D.



## APPENDIX D.

## STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1921.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1921.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-1921.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA GENERAL.</b>									
Ajmer Municipality.	Water-supply scheme.	G. I. For. D. No. 147-I, dated 12th January 1892 .	2,18,000	5 p. c.	90,373	...		...	8,351
	Bhaonta water-supply scheme.	For. Dept. Tel. No. 268-Estb., dated 27th February 1914 .	4,00,000	4 "	3,52,197	...		...	8,780
	Do.	Letter No. 686-C. S. of 27th February 1917 from the Secy. to P. W. D., Rajputana	40,000	5 "	26,320	...	4,68,690	...	3,677
Delhi do.	Water-works and sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively, and No. 315, dated 10th July 1899.	10,65,000	4 "	11,315	...		...	54,901
	Extension of water-works.	Punjab Government letter No. 215-B. & C., dated 8th May 1912, and No. 225, dated 8th May 1912 . . . . .	5,50,000	4 1/4 "	4,47,797	...		...	12,396
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910 . . . . .	3,00,000	5 "	...	3,00,000	7,59,112	...	...
Secunderabad Cantonment Committee.	Water-works	G. I. F. D. No. 1857-A., dated 28th April 1897 . . . . .	30,500	4 "	13,077	..	13,177	...	1,193
		TOTAL INDIA, GENERAL .			9,41,079	3,00,000	12,41,079	...	88 298
<b>MADRAS.</b>									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . . . . .	66,000	4 1/4 p. c.	9,650	...	9,650	...	3,379
Anakapalle Municipality.	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914, and No. 260-M., dated 29th February 1915, and Finl. No. 1252-1, dated 19th February 1915	8,000	4 "	1,728	...		...	1,662
	Town survey .	M. G. L. M. Mis. No. 606-M., and M. G. F. D. Endt. No. 2731-1, dated 31st March 1917 . . . . .	9,500	5 p. c.	6,650	...		...	...
	Acquisition of land for the extension of the market.	M. G. L. and M. Dep., Mis. No. 2133-M., dated 19th December 1919, communicated in Finl. Dept. Endt. No. 7125-B-1, dated 22nd December 1919 . . . . .	8,000	6 "	4,000	...	12,378	...	4,000
		Carried over .			22,028		22,028	...	9,041



STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March  
1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANC- TIONED.	RATE OF INTER- EST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>					22,028	.	22,028	...	9,041
Bangalore Municipality (Civil and Military Station.)	Water-supply	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Estb., dated 4th July 1911, to the Honourable the Resident in Bangalore	80,000	4 p.c.	49,749	...	19,749	...	3,746
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 "	1,13,924	...		...	3,960
	Ditto	M. G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 9th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913, and No. 260-M., dated 11th Febru- ary 1913	26,300	4 "	18,164	...		...	1,162
	Ditto	M. G. L. M. No. 54-M., dated 12th January 1915, and 517- M., dated 31st March 1915	9,770	4 "	7,593	...	1,89,681	...	399
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and M. G. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 1141- M., dated 13th July 1908, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respect- ively	1,25,000	4 "	61,922	...	61,922	...	6,463
Chidambaram do	Payment of municipal contribution to P. W. D. for the comple- tion of water-works.	M. G. Mis. No. 410-M., dated 27th February 1916, and Local Municipal No. 607-M., dated 28th March 1916 and 2153-1-Financial, dated 30th March 1916	24,000	4 "	19,634	...	...	...	943
	Town Survey	S. O. Mis. No. 532-M. L. and M. dated 19th April 1920 and Finl. End. No. dated 21st April 1920	6,700	6 "	6,700		26,334	6,700	
Cocanada Mu- nicipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897. and 146-M., dated 3rd February 1897	1,18,100	4½ "	32,511	...		...	5,427
	Ditto	M. G. Local and Municipal No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th Nov- ember 1903	26,420	4 "	5,049	...		...	1,676
	Survey	M. G. L. M. Dept. Mis., No. 20-M., dated 5th Janu- ary 1918, and Mis. No. 437- M., dated 18th March 1918, communicated in Finl. Dept. Endt. No. 183-I., dated 10th January 1918, No. 2484—1 Financial dated 21st March 1918, and G. O. Mis. No. 244-M., dated 14th February 1920	26,000	6 "	24,028	...		...	1,922
Carried over					61,588		2,99,744	6,700	34,789
					2,99,714				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			2,99,714	...	2,99,714	6,700	34,789
Cocanada Municipality— <i>contd.</i>	Water-works	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907	46,500	1 p.c.	61,588	...			2,601
		M. G. F. D. No. 52, dated 25th March 1909	8,000	4 "	17,928	...			413
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3796-1-Fl., dated 10th June 1913	13,000	4 "	3,973	...			1,371
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl., dated 10th March 1913, and No. 137-M., dated 22nd January 1913, and M. G. F. D. No. 5186-1, dated 13th August 1913, and No. 1521-M., dated 6th August 1913	25,000	4 "	4,446	...			1,063
Cochin do.	Completion of works connected with the reclamation of the Kallvetty Swamp.	M. G. L. M. No. 1935-M., dated 10th October 1913, and No. 77-M., dated 12th January 1914, and Financial, No. 334-1, dated 16th January 1914.	14,080	4 "	18,365	...	1,06,300		
Coimbatore do.	Sanitary improvement.	M. G. L. and M. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905	62,000	4 "	10,944	...	10,944		3,407
	Advance to the Othelkai's building society.	M. G. L. M. and M. D. Mis. No. 394-M., dated 11th March 1919, communicated in Financial Department Endorsement No. 1382-B-1, dated 14th March 1919	25,000	6 "	20,291	...	44,133		1,158
Conjeevaram do.	Water-supply.	M. G. No. 1886-M., dated 13th November 1895, and No. 1382-M., dated 24th August 1895	1,28,500	4 1/2 "	23,842	...			5,749
	Water-works	M. G. L. and M. No. 36-M., dated 16th January 1908, No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908. M. G. L. & M. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, Financial Department dated 3rd January 1910	11,000	4 "	39,186	...			592
			18,460	4 "	4,848	...			11,021
	Water-works	M. G. No. 2717-1 Fl., dated 30th June 1910, and L. M. No. 830-M., dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910	4,200	4 "	...	...	45,773		1,497
Coonoor do.	Water-supply.	M. G. L. and M. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904 respectively	62,000	4 "	1,679	...			3,761
	Ditto	M. G. L. and M. Nos. 35-M. and 628-M., dated 7th January and 24th March 1903, respectively.	60,880	4 "	16,739	...			3,723
					31,741	...			
		Carried over			5,06,804	...	5,06,804	6,700	70,712

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921.—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			5,06,804		5,06,804	6,700	70,711
Coonoor municipality— <i>contd.</i>	Land acquisition.	M. G. L. & M. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906	11,400	4 p. c.	31,741				663
	To complete Lawley hospital building.	M. G. L. M. No. 1719-M., dated 8th September 1913, and No. 2356-M.L.M., dated 22nd November 1913, and No. 1741-Fl., dated 26th November 1913	15,650	4 "	12,161				640
	Improvement of water-supply of the town.	M. G. No. 1804-M., No. 2461-L. M., and No. 8787—1 Financial, dated 19th September, 10th December and 11th December 1914, respectively	22,250	4 "	19,931		67,567		579
Cuddapah do.	Water-works and water-supply.	M. G. F. D. No. 1212, dated 11th November 1892 and 1384-M., dated 22nd August 1892	9,695	4 1/2 "	1,162				507
	Improvement to the Bugga water-works.	M. G. L. M. Mis., No. 1272-M., dated 25th August 1919, communicated in Finl. Dept. Ind. No. 3801-B—1., dated 2nd September 1919	28,000	6 "	27,646				354
Do.	Construction of a new traveller's bungalow.	M. G. L. M. Dept. No. 703-M., dated 23rd April 1917, and M's. No. 1455-M., dated 28th August 1917, and Finl. Dept. Endt. No. 6290-I., dated 31st August 1917	5,000	6 "	3,792		32,600		426
Dindigul do.	Water-supply.	M. G. F. D. No. 452, dated 14th June 1895, No. 4695-dated 5th June 1895 and No. 664-Fl., dated 19th July 1895	33,000	4 1/2 "	8,683				1,533
	Ditto	M. G. L. M. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902	10,000	4 "	1,305				658
	Ditto	M. G. L. M. No. 1973-M., dated 22nd November 1904, and M. G. No. 439-M., dated 6th March 1905	6,300	4 "	1,571		11,550		386
Dharapuram do.	Town Survey.	M. G. L. and M. D. Mis. No. 1046-M., dated 28th June 1918, communicated in Financial Department Endorsement No. 5658-I., dated 2nd July 1918.	9,400	6 "	8,873		8,873		271
Ellore do.	Construction of building for the Municipal Office.	M. G. L. and M. Dept. Mis. No. 461-M., dated 21st March 1918, Finl. Dept. Endt. No. 2672-1, dated 25th March 1918	35,000	6 "	31,973		31,973		1,068
Erode do.	Water-supply.	M. G. No. 657-M., dated 4th April 1917, and No. 2773-I., dated 5th May 1916	47,000	4 "	42,347		42,347		1,005
Gudiyattam do.	Ditto	M. G. L. M. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4 "	9,816				1,746
		Carried over			9,816		7,01,723	6,700	80,847
					7,01,723				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS, <i>contd.</i> Gudirattan Municipality.	Water supply.	Brought forward M. G. L. and M. No. 923-M., dated 5th June, and No. 4107-1-Finl., dated 28th September, and No. 1511-M., dated 10th September 1908	7,500	4 p. c.	7,01,723 9,816 3,713	...	7,01,723	6,700	80,817
Guntur do.	Water-works and water-supply.	M. G. L. and M. Misc., No. 920-M. dated 19th May 1904, and No. 1727-M., dated 18th November 1903	25,000	4 "	4,775	...	...	...	1,586
		M. G. L. and M. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905	84,000	4 "	22,411	...	...	...	5,082
	Survey	M. G. L. and M. No. Misc. 419-M. dated 20th March 1918, Finl. Endt. No. 2599-1, dated 22nd March 1918	22,000	6 "	20,090	...	...	...	674
	Water works improvement.	M. G. L. and M. Dept. Mis. No. 402-M., dated 21st March 1918, Finl. Dept. Endt. No. 2670-1, dated 25th March 1918	12,000	6 "	5,225	...	...	...	2,391
	For deepening the existing square well and the gallery connected with water works.	M. G. L. and M. Misc., No. 821-M., dated 19th June 1920 and Finl., endort. No. 3075-B-1, dated 24th June 1920	17,000	6 "	17,000	...	...	17,000	...
	For the acquisition of land for the extension of the town.	M. G. L. and Municipal Misc., No. 429 dated 5th March 1920, and Finl., endorst. No. 1689-B-1, dated 10th March 1921	60,000	6 "	60,000	...	1,29,501	60,000	...
Karur do.	Extension of the Municipal High School.	M. G. L. and M. Misc. No. 223-M., dated 11th February 1920, communicated in Finl., Endt. No. 904-B-1, dated 17th February 1920	12,000	6 "	11,484	...	...	...	516
	Extension of School building.	M. G. L. and M. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907	12,000	4 "	2,041	...	13,525	...	959
Kodaikanal do.	Water-supply.	M. G. L. and M. No. 1089-M., dated 19th July 1910, and No. 5084-Finl., dated 15th November 1910, and G. O. No. 1736-M., dated 2nd November 1910	42,700	4 "	25,495	...	...	...	2,040
Do. do.	Water-supply.	M. G. L. and M. No. 1115-M., dated 17th June 1912, and No. 1687-M., dated 12th September 1912, and No. 5550-1-Finl., dated 24th September 1912	4,200	4 "	2,901	...	28,396	...	185
Kumbakonam do.	Sinking a second bore hole near the Mahatankham tank.	M. G. L. and M. No. 1757-M., dated 4th October 1915, and L. M. No. 340-M., dated 16th February 1916	11,250	4 "	3,532	...	3,532	...	1,667
		Carried over			8,90,205	...	8,90,205	83,700	96,335

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			8,90,206	...	8,90,206	83,700	96,335
Kurnool Municipality.	Water-supply.	M. G. F. D. Nos. 267, 951, and M. G. L. M. 2025-M., dated 3rd April, 5th November 1894 and 24th November 1896, respectively, and Nos. 368-FI., dated 8th May 1894, and No. 1064, dated 10th August 1894 . . . .	59,850	4½ p. c.	11,682	...	...	...	2,865
		M. G. No. 2078-M., dated 23rd November 1911, and No. 679-M., dated 12th April 1912, and No. 2348-1-FI., dated 19th April 1912 .	17,500	4 "	12,082	...	...	...	774
	Purchase and installation of Pump for water work.	M. G. L. and M. Misc. No. 236 (Public Health), dated 15th March 1921, and Finl. endt. No. 1905-B-1, dated 18th March 1921 . . . . .	3,000	6 "	3,000	...	26,764	3,000	
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . . .	14,30,000	4 "	11,30,000	...	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869 . . . . .							
		G. I. F. D. No. 2527, dated 23rd August 1873 . . . . .							
	Drainage of George Town.	M. G. No. 1562-M., dated 18th October 1890 . . . . .	50,000	5 "	...	50,000	...	...	...
		M. G. No. 765-M., dated 11th August 1887 . . . . .	1,00,000	6 "	...	1,00,000	...	...	...
		M. G. No. 852-M., dated 4th August 1888 . . . . .	1,50,000	5 "	...	1,50,000	...	...	...
		M. G. No. 1193-M., dated 18th September 1889 . . . . .	1,50,000	5 "	...	1,50,000	...	...	...
	Extension of water-supply.	M. G. No. 16-M., dated 8th January 1895 . . . . .	4,00,000	4 "	...	4,00,000	...	...	...
		M. G. No. 1427-M., dated 25th October 1889 . . . . .	20,000	5 "	...	20,000	...	...	...
	Construction of market.	M. G. No. Mis. 883-M., dated 13th April 1897 . . . . .	1,00,000	4 "	...	1,00,000	...	...	...
	For meeting plague charges.	M. G. No. Mis. 2215-M., dated 21st December 1898 . . . .	2,00,000	4 "	...	2,00,000	...	...	...
		M. G. No. 755-M., dated 1st June 1900 . . . . .	1,00,000	4 "	...	1,00,000	...	...	...
	Cleaning water pipes.	M. G. No. Mis. 1630-M., dated 19th September 1898 . . . .	50,000	4 "	...	50,000	...	...	...
		M. G. Mis. No. 1530-M., dated 16th October 1899, and Mis. No. 758-M., dated 2nd June 1900 . . . . .	1,50,000	4 "	...	1,50,000	...	...	...
	New water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I., F. D. No. 6937-A., dated 18th November 1911, and G. I. Endt. No. 153, dated 4th November 1911, and M. G. F. D. No. 6285-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911 . . . . .	1,00,000	4 "	51,221	...	...	...	2,432
	Drainage works.	M. G. No. 389-M., dated 17th March 1899 . . . . .	12,00,000	4 "	...	12,00,000	...	...	...
		Carried over			15,11,221	26,70,000	9,16,970	86,700	1,02,409
					9,16,970	...			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS Madras Municipality.		Brought forward			9,16,970	26,70,000	9,16,970	86,700	1,02,409
					15,11,221				
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899.	1,50,000	4 p. c.	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901	1,20,000	4 "	...	1,20,000		...	...
	Drainage works.	M. G. Mis. No. 150-M., dated 10th February 1902	2,00,000	4 "	...	2,00,000		...	...
	Special Building.	M. G. No. 1289-M., dated 12th August 1909	4,25,000	4 "	...	4,25,000		...	...
	Napier bridge	Ditto Ditto	1,00,000	4 "	...	1,00,000		...	...
	Ditto	Ditto Ditto	50,000	4 "	...	50,000		...	...
	Drainage works.	M. G. Mis. Nos. 35-M., dated 21st January 1903, and Mis. 869-M., dated 25th June 1903	5,00,000	4 "	...	5,00,000		...	...
	New water-supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 "	4,51,009	...		...	21,585
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 "	...	1,00,000		...	...
	Water-supply extension.	G. I., F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908, and No. 5027-F1., dated 26th November 1908	4,00,000	4 "	2,98,219	...		...	10,961
	Special water-supply and drainage works.	G. I., F. D. No. 342-A, dated 6th July 1917, and M. G. L. and M. Dept. Mis. Nos. 1197-M. and 1387-M., dated 13th July and 16th August 1917, respectively	4,00,000	6 "	3,03,539	...		...	34,021
	Special Drainage works.	G. I. F. D. No. 1316-A., dated 21st August 1918, and M. G. L. and M. Department, No. 142-M. Mis., dated 6th September 1918, and No. 1732-M. Mis., dated 1st November 1918	9,00,000	6 "	7,59,874	...		...	72,134
	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 3rd September and 16th August 1909, and No. 3308-1-Finl., dated 30th September 1909	4,00,000	4 "	3,04,180	...		...	10,536
	Special Drainage scheme.	G. O. No. 607, Local and Municipal, dated 30th March 1921, financial No. 2331-B-1, dated 31st March 1921 and G. I., F. D., No. 263-A., dated 2nd April 1921	5,00,000	6 1/2 "	5,00,000	...		5,00,000	...
	Electric lighting, 1914.	M. G. No. 422-M., dated 2nd March 1914	50,000	4 "	...	50,000		...	...
		Carried over			41,23,042				
					9,16,970	43,65,000	9,16,970	5,86,700	2,51,646

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			9,16,970				
					41,23,042	43,65,000	9,16,970	5,86,700	2,51,645
Madras Municipality.	Electric lighting 1915.	M. G. No. 2588-M., dated 26th December 1914.	1,30,000	4 p. c.	...	1,30,000		...	...
	Do. 1916	M. G. L. and M. No. 1508-M., dated 25th August 1916	1,00,000	5 "	...	1,00,000		...	...
	Special buildings loan of 1911.	F. D. No. 6507-I.—Fml., dated 19th December 1911, and No. 2209-M., dated 14th December 1911	3,00,000	4 "	...	3,00,000		...	...
	Special buildings loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and No. 1891-M., dated 16th August 1913	3,12,000	4 "	...	3,42,000		...	...
	Do. of 1914	M. G. No. 422-M., dated 2nd March 1914	2,00,000	4 "	...	2,00,000		...	...
	Do. of 1915	M. G. No. 2588-M., dated 26th December 1914	1,70,000	4 "	...	1,70,000		...	...
	Water-supply and drainage.	M. G. L. and M. No. 1508-M., dated 25th August 1916	13,00,000	5 "	...	13,00,000		...	...
Madras Coast Lights Dues Fund.	For the re-payment of Debt due to Port Fund and Provincial Revenues, etc.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904	9,38,476	4 "	4,48,872	...	1,10,30,012	4,48,872	26,721
Madara Municipality.	Water-supply	M. G. L. and M., Dept. Mis. No. 493-M., dated 27th March 1918 and Memorandum No. 2422-1 M., dated 23rd March 1918 and F. D. Endorsement No. 2845-1, dated 26th March 1918	67,000	3 "	64,303	...		...	952
		M. G. No. 194, dated 13th September 1893 and 52-M., dated 1st July 1893	1,64,000	4 1/2 "	27,011	...		...	8,274
		M. G. L. and M. Mis. No. 80-M., dated 16th January 1896 and Mis. No. 1797-M., dated 20th October 1895	31,500	4 1/2 "	8,456	...		...	1,456
	Drainage	M. G. L. M. and Mis. No. 297-M., dated 17th February 1917	21,160	5 "	...	16,453		...	1,158
	Madicham Extension scheme.	M. G. L. and M. D. Mis. No. 1126-M., dated 15th July 1918, communicated in Financial Department Endorsement No. 1082-I., dated 16th July 1918.	65,840	6 "	52,163	...		...	1,897
	Water-supply and drainage.	M. G. L. and M. and M. D. Mis. No. 495-M., dated 27th March 1919, and Financial Department Endorsement No. 168-B-1, dated 28th March 1919	36,000	6 "	35,033	...		...	482
	Water-works and drainage.	M. G. L. and M., Mis. No. 2031-M., dated 10th December 1919, F. D. No. 60.0-B. I., dated 15th December 1919	1,40,000	6 "	1,88,229	...		...	1,771
	Do	M. G. L. and M. Mis. No. 355-M., dated 6th March 1920, F. D. No. 1474-B-1, dated 11th March 1920	1,65,000	6 "	1,60,515	...		...	4,485
		Carried over					5,12,183		
					59,84,614	69,23,453	1,29,08,067	5,86,700	3,00,845

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>					59,84,614	69,23,453	1,29,08,067	5,86,700	3,00,845
Masulipatam Municipality	Water-supply.	M. G. L. M. and Mis., No. 446-M., dated 20th March 1918, communicated in Financial Department Endorsement No. 1577-B-I, dated 24th March 1919 . . .	1,19,670	5 p. c.	1,16,467	...	1,16,467	...	1,648
Mayavaram do.	Land acquisition.	M. G. L. & M. No. 178-M., dated 6th October 1916 . . .	7,500	4½ "	...	5,956	...	...	412
	Improvement of Municipal High School building.	M. G. L. & M. No. 965-M., dated 14th May 1914, and No. 1562-M., dated 18th August 1914, and M. G., Finl. No. 6071-1, dated 16th September 1914 . . .	17,000	4 "	13,213	...	19,169	...	695
Negapatam do.	Sanitary improvement.	M. G. L. M., No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905 . . .	30,000	4 "	3,001	...	...	...	1,815
	Experimental pumping works.	M. G. L. M., No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905 . . .	5,000	4 "	1,333	...	...	...	303
	Water-supply	M. G. No. 545-M., dated 13th March 1913 and No. 2041-FI, dated 17th March 1913, and No. 927-M., dated 8th May 1913 . . .	4,20,000	4 "	2,90,043	...	...	...	8,560
	Do.	M. G. L. M. D. Mis. No. 1763-M., dated 10th October 1916, and Mis. No. 334-M., dated 22nd February 1917, and M. G. F. D. End. No. 1338-1, dated 26th February 1917 . . .	18,350	5 "	15,956	...	3,15,333	...	643
Nellore do.	Water-works	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905 . . .	90,000	4 "	60,641	...	...	...	2,673
	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M., dated 11th January 1915, and M. G. L. 307-1-Finl., dated 16th January 1915 . . .	8,500	"	3,804	...	64,445	...	861
Narasaraopet do.	Town Survey.	M. G. L. M. and M. D. Mis., No. 1905-M., dated 2nd December 1918 communicated in Financial Department Endorsement No. 10789-I, dated 7th December 1918 . . .	11,750	6 "	11,093	...	11,093	...	338
Ongale do.	Construction of the Municipal office building	M. G. L. & M. Mis. No. 22-M., dated 7th January 1920, F. D. No. 119-B-1, dated 8th January 1920 . . .	10,000	6 "	...	...	...	...	10,000
Jetacazund do.	Construction of Tiger Hill Reservoir.	M. G. L. M., Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively . . .	31,500	4 "	2,081	...	...	...	2,149
	Ditto	M. G. No. 247-M., dated 14th February 1901 . . .	13,500	5 "	...	13,500	...	...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902 . . .	24,400	4 "	3,396	...	...	...	1,595
Carried over					5,477	13,500	1,34,34,574	5,86,700	3,42,537
					65,05,165	69,29,409			



STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			65,05,165	69,29,409	1,34,34,574	5,86,700	3,42,537
					5,477	13,500			
MADRAS - <i>contd.</i>									
Ootacamund Municipality.	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899	37,500	5 p. c.	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899, and No. 1847-M., dated 5th December 1900	1,00,000	5 "	...	1,00,000	...	...	...
	Construction of sanitary dwellings for the poorer classes of people.	M. G. L. & Mis. No. 399-M., dated 18th March 1920, F. D. No. 1720 B-1, dated 22nd March 1920	50,000	6 "	50,000	...	2,06,477	21,450	...
Palamcottah do.	Survey	M. G. L. & M. D. Mis. No. 346-M., dated 2nd March 1918, communicated in Fl., Dept. Endort. No. 2063-1, dated 9th March 1918.	8,500	6 "	3,400	...	3,400	...	1,700
Parlakimade do.	Town Survey	M. G. L. M. D. Mis. No. 493-M., dated 17th March 1917; M. G. F. D. end No 2144-1, dated 21st March 1917	3,000	5 "	2,400	...	...	...	150
	Ditto	M. G. L. M. and M. D. Mis., No. 634-M., dated 19th April 1918 communicated to in Financial Department Endorsement No. 3742-1., dated 2nd May 1918	4,000	8 "	3,000	...	...	...	200
	Ditto	M. G. L. & M. No. 309-Mis., dated 1st March 1920, F. D. No. 1814-B-1, dated 4th March 1920	2,500	6 "	2,375	...	...	...	125
do.	Water-supply.	G. O. No. 1246-M. Mis., Local and Municipal. dated 10th September 1920, and Financial End. No. 43-4t. B-1. dated 22nd September 1920.	2,500	6 "	2,500	10,875	...	2,500	...
areyakulam do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January 1909, 17th July 1908 and 19th January 1909, respectively	73,000	4 "	55,441	...		...	1,927
Do.	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911, and M. G. No. 6038-L-Fl., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 "	12,539	...		...	965
		Carried over			68,984	70,80,400	1,36,55,326	6,10,660	3,47,604
					65,74,917				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT TO LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			65,74,917	70,80,409	1,36,55,326	6,10,660	3,47,601
					68,980				
MADRAS— <i>contd.</i>									
Pareyakulam Municipality	Water-supply extension.	M. G. L. and M., No. 131-M., dated 22nd January 1914, and 307-W., dated 9th February 1914, and 948-M., dated 12th May 1914, and No. 3982-1-Finl., dated 12th June 1914	18,000	4 p.c.	3,467	...	71,447	.	1,179
Rajahmundry do.	Land acquisition for house sites.	M. G. L. & M. No. 2081-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906 and No. 22 M., dated 13th February 1911	12,000	4 "	800	...	...	...	800
	Survey charges	G. O. No. 1057 M. M. Local and Municipal dated 7th August 1920, and Financial ord No. 38403-1 dated 16th August 1920.	11,400	6 "	11,400	...	12,200	11,400	...
Salem do.	Water-supply	G. I. P. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908, No. 158-M., dated 27th January 1910 and No. 1126-M., dated 23th July 1910	3,60,000	4 "	2,73,445	...	...	...	9,500
	Do.	M.G. L. & M. No. 1638-M., dated 14th October 1910, and No. 424-M., dated 15th March 1911, and G. I. F. D. No. 1281-A., dated 2nd March 1911	50,000	4 "	39,290	..	...	...	1,270
	Land acquisition.	M. G. F. D. End. No. 385-1, dated 20th January 1917, communicating M. G. L. M. Dept. No. 66-M., dated 17th January 1917	28,000	5 "	9,333	...	3,22,068	...	4,607
Srirangam do.	For acquiring lands for the conservancy opening of lanes in the town.	M.G. No. 1150-M., dated 30th July 1915, No. 160-M., dated 24th January 1916, and No. 844-Fl., dated 11th February 1916	54,000	4 "	48,790	...	48,790	...	1,125
Tanjore do.	Water supply.	M.G. F. D. No. 1091, dated 10th October 1892, No. 1119-M., dated 25th January 1891, No. 131-Financial, dated 8th February 1895 and No. 122-M., dated 24th January 1895	1,89,500	4 1/2 "	25,367	...	...	...	6,317
	Construction of a Service Reservoir.	M. G. L. and M. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M. G. L. and M. No. 1332-M., dated 23rd August 1910, and No. 123-M., dated 25th January 1911	45,100	4 "	29,078	1	...	...	2,072
	Additional Engine and boiler for water works.	M. G. No. 561-M., dated 25th March 1912 endorsement No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912	17,000	4 "	10,957	...	...	...	781
	Improvement to the water works.	M. G. L. and M. M. No. 54-M., dated 10th January 1920, F. D. End. No. 220-B-1, dated 15th January 1920	20,450	6 "	19,904	...	85,206	...	556
		Carried over			71,14,628	70,80,409	1,41,95,037	6,22,060	3,75,871

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			71,14,628	70,80,409	1,41,95,037	6,22,060	3,75,871
Tellichery Municipality	Chali Improvement.	M. G. L. and M. No. 941-M. and 2683-FI., dated 11th June and 17th June 1908, respectively	10,350	4 p. c.	5,121	...		...	536
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912	8,750	4 "	6,041	...	11,162	...	387
Tiruvalur do.	Survey	M. G. L. and M. Dept. Mis. No. 1588-M., dated 16th September 1917, communicated in Finl. Dept. Endrst. No. 7009-1, dated 26th September 1917	9,500	6 "	6,650	...	6,650	...	950
Ternyanna Malai do.	Town Survey.	M. G. L. and M. Dept. Mis. No. 930-M., dated 8th June 1918 communicated in Financial Department, Endorsement No. 5537-1., dated 28th January 1918	35,000	6 "	33,041	..	33,041	..	1,008
Terupati do.	Water-works	M. G. L. and M. No. 703-M., dated 11th April 1916 and endorsement No. 2705-1-Finl., dated 2nd May 1916	70,670	4 "	60,592	...	60,592	...	...
		M. G. F. D. No. 429, dated 9th June 1891 and No. 462-M., dated 26th March 1891	1,00,000	4½ "	13,333	...		...	3,333
		M. G. F. D. No. 514, dated 11th July 1895 and No. 565-M., dated 28th March 1895.	32,000	4½ "	5,333	...		...	1,067
Trichinopoly do.	Water-supply and water-works.	M. G. No. 54-M., dated 11th January 1899 M. G. No. 399-M., dated 20th March 1899 and No. 457-M., dated 25th March 1903	30,000 1,28,000	5 "	...	1,58,000		...	...
		M. G. L. M. Nos. 219-M., dated 25th February 1902 and 391-M., dated 26th March 1902	26,000	4 "	1,344	...		...	1,788
	Water-supply and water-works.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 "	2,817	...		...	1,554
	Water-works.	M. G. L. M. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907 and No. 3071-1-Finl., dated 11th July 1907	19,000	4 "	8,392	...	1,89,819	...	1,022
Tuticorin do.	Water supply.	M. G. L. M. Nos. 933-M. and Mis. 1271-M., dated 1st July 3rd September 1901, respectively	50,000	4 "	3,540	...		...	3,402
		M. G. L. M. Mis. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively	7,500	4 "	1,531	...	5,071	...	472
ellore do.	Water supply.	M. G. L. M. No. 2400-M., dated 15th November 1905 and Mis., No. 1894-M., dated 3rd October 1913	1,88,760	4 "	71,787	...		...	10,406
		Carried over			71,787	72,88,409	1,45,00,772	6,22,080	4,01,796
					72,62,363				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			72,62,363	72,38,409			
Vellore Municipality	Drainage	M. G. F. D. End. No. 6002-1, dated 20th October 1916 communicating M. G. L. M. Department No. 1765-M., dated 10th October 1916	29,600	5 p. c.	71,787		1,45,00,772	6,22,060	4,01,796
	Do.	M. G. L. M. Mis. No. 1921-M., dated 7th November 1917, and Mis. No. 2003-M., dated 21st November 1917, communicated in Finl. Dept. Endorst. No. 8376-1, dated 19th November 1917, and No. 8323-1, dated 27th November 1917, respectively	33,840	5 "	32,236	...		...	561
do	Drainage Scheme.	G.O. Mis. No. 295-P. H., Local and Municipal dated 15th March 1921, and Financial Department Endst. No. 7899-B. I., dated 18th March 1921	60,000	6 "	60,000	...		60,000	...
	Do.	G. O. Mis. No. 272-P. H. Local and Municipal dated 21st March and Financial Department Endst. No. 2109-B. I., dated 23rd March 1921	25,000	6 "	25,000	...	2,16,701	25,000	...
Vizagapatam	Water-works.	M. G. L. M. Mis. No. 339-M., dated 2nd March 1897 and No. 22-M., dated 11th January 1897	2,10,500	4 1/2 "	74,621	...		...	8,991
do.	Do.	M. G. F. M. No. 40-M., dated 12th January 1901 and No. 1761-M., dated 19th January 1900	7,000	4 "	...	...		...	497
	Extension of Water-supply.	M. G. L. and M. No. 2191-M., dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914 and No. 2565-M., dated 22nd Decr. 1914 and M. G. No. 9110-Finl., dated 23rd December 1914	32,500	4 "	25,263	...		...	1,328
	Do.	M. G. L. M. No. 1608-M., and No. 1232-M., dated 6th October and 10th August 1915 respectively and No. 531-M., dated 18th March 1916 and No. 1866-1-Finl., dated 20th March 1916	2,500	4 "	2,045	...		...	98
	Town Survey.	M. G. F. D. End. No. 52561, dated 16th September 1916 communicating M. G. L. M. D. No. 1474-M., dated 18th August 1916	20,000	5 "	17,000	...		...	1,000
	Water-supply.	M. G. L. and M. Dept. Mis. No. 1508-M., dated 2nd October 1918 communicated in Financial Department Endst. No. 8625-I., dated 12th October 1918	15,400	6 "	14,537	...	1,33,469	...	444
Vizianagaram do.	Survey	M. G. L. and M. Dept. Mis. No. 1539-M., dated 15th September 1917, Finl. Dept. Endst. No. 7007-1, dated 26th September 1917	8,000	6 "	5,600	...		...	800
	Acquisition of buildings.	M. G. L. and M. Dept. Mis. No. 444-M. dated 19th March 1918, F. D. Endrst. No. 2563-1, dated 22nd March 1918	10,000	6 "	8,000	...	13,600	...	667
		Carried over			76,26,133	72,38,409	1,48,64,542	7,07,060	4,16,698

**STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—contd.**

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	...		76,26,133	72,38,409	1,48,64,542	7,07,060	4,16,698
<b>MADRAS—contd.</b>									
Madras Harbour Trust Board.	Construction of Madras Harbour.	Secs. 29 and 30 and Schedule B., of Madras Act II of 1886, Madras Government Marine No. 320, dated 18th June 1886, and Secretary of State's despatches No. I., P. W., dated 7th January 1892, in Madras Government Finl. Dept., no. 205, dated 10th March 1892, and No. 41 P. W., dated 26th September 1895, in Madras Government, Order No. 2817-W., P. W. Dept. dated 6th November 1895, and G. I. F. D. No. 7048-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G. No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A., dated 2nd July 1912 .	1,01,41,018	4 p. c.	68,42,741	...	...	...	1,07,937
	Ditto	G. I. F. D. No. 1490-A., dated 15th July 1919 and Madras Government Marine No. 331 dated 9th August 1919 .	4,00,000	6 "	4,00,000	...	...	3,70,000	...
	Harbour Improvement.	G. I. F. D. No. 351-A., dated 11th May 1916, and Madras Government Marine No. 157, dated 26th May 1916 and No. 225 Public (Marine), dated 7th May 1917 .	5,00,000	4 "	4,71,136	...	...	...	7,393
	Cyclone damages.	G. I. F. D. No. 264-A., dated 1st June 1917, and M. G. Marine, No. 284, dated 20th June 1917 .	10,00,000	6 "	9,82,171	...	...	...	17,829
	Do.	Telegram G. I. F. D., dated 4th December 1916 and M. G. Marine End. No. 1716-1, dated 12th December 1916, G. I. F. D., Nos. 14-A., and 68-A., dated 8th January and 12th February 1917, respectively .	5,00,000	5 "	4,74,360	...	...	...	6,115
	Construction of the Ship Quay and its equipments.	G. I. F. D. No. 307-A., dated 19th March 1913 M. G. Marine No. 127, dated 29th March 1913, and Marine No. 222, dated 25th June 1913, No. 225-Marine, dated 14th July 1914, No. 243-Marine, dated 12th February 1916 and No. 128-Marine dated 19th April 1916.	50,00,000	4 "	47,11,855	...	1,38,81,763	...	73,934
District Board Trichinopoly.	Bridge construction.	M. G. L. and M. Dept. Mis. No. 456, dated 21st March 1917, communicated in Finl. Dept. Endorst. No. 2294-1, dated 24th March 1917. Mis. No. 772-L., dated 19th May 1917, and Mis. No. 1836-L., dated 6th December 1917 .	18,200	5 "	4,887	...	...	...	4,656
		Carried over			4,887	72,38,409	2,87,46,305	10,77,060	6,34,562
					2,15,07,896				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT ON LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>concd.</i>					2,15,07,896	72,38,409	2,87,46,305	10,77,060	6,34,562
District Board, Trichinopoly.	Bridge construction.	M. G. L. and M. D. Mis. No. 353-L., dated 15th March 1919, communicated in Financial Department Endorsement No. 1427-B.—1, dated 15th March 1919 .	1,00,000	6 p. c.	4,887	...	1,02,169	...	2,718
Krishna District Board Railway.	Railway construction.	M. G. L. M. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908 .	18,52,638	4 "	8,19,906	...	8,19,906	...	99,652
Chittoor District Board.	Construction of a Combined Office of the District Board and its Engr.	M. G. No. 1089-1-Finl., dated 15th February 1915 and No. 89-L., dated 21st January 1915 and No. 517-L., dated 31st March 1915 .	20,000	4 "	13,374	...	13,374	...	1,215
Madura District Board	Bridge construction.	M. G. L. M. No. 23—1-L., and No. 507-L., dated 24th January and 31st March 1916 respectively and No. 2192—1-Finl., dated 31st March 1916 .	94,150	4 "	51,675	...	51,675	...	9,174
Tanjore District Board	Extension of Mayaveram-Mutpet railway.	G. I. No. 110-R.P., dated 4th July 1900 .	20,00,000	4 "	...	3,600	3,600	...	6,12,100
District Board, South Kanara.	Construction of a bridge.	G. O. No. 579-Local and Municipal, dated 24th March 1921, and Financial and No. 2222 B.—1, dated 28th March 1921 .	1,00,000	6 "	1,00,000	...	1,00,000	1,00,000	...
Malabar District Board	Construction of a bridge.	M. G. L. M. Dept. Mis., No. 1534-L., dated 12th October 1917 communicated in Finl Dept. Endorsement No. 7081-1, dated 19th October 1917 .	54,800	6 "	50,056	...	50,056	...	1,674
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902 .	12,34,720	4 "	7,13,015	...	...	...	41,234
Tanjore District Board	Do.	M. G. L. M. Mis., No. 1649-L., dated 21st November 1916 .	2,45,000	4½ "	...	47,510	7,60,525	...	1,11,470
Guntur Do.	Extension of Village sites.	M. G. L. M. Mis., No. 186-L., dated 7th February 1918, Finl. No. 1204-1, dated 12th February 1918 .	1,00,000	6 "	73,038	...	73,038	...	2,229
Tinnevely District Board.	Railway construction.	G. O. No. 146-Ry, dated 12th March 1916 .	6,00,000	4½ "	...	6,00,000	6,00,000	...	...
Salem District Board.	Railway construction.	M. G. L. and M. Mis., No. 62-L., dated 17th January 1916; and Mis., No. 1483-L., dated 23rd October 1916 .	4,33,600	5½ "	...	52,066	52,066	...	1,17,583
Coimbatore District Board.	Do.	M. G. L. and M., No. 130-L., dated 3rd February 1915 .	5,00,000	4½ "	...	5,00,000	5,00,000	...	...
Minor Port Funds.	To meet liabilities.	Government order, Nos. 215-FI. dated 18th March 1919, and 314-FI., dated 11th April 1919.	50,000	4 "	...	50,000	...	...	...
Do.	Do.	G. O. No. 304-F.—6, dated 25th March 1921 .	2,25,000	7 "	...	2,25,000	2,75,000	2,25,000	...
TOTAL MADRAS					2,34,31,129	87,16,585	3,21,47,714	14,02,060	16,33,611

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	TOTAL	Borrowed.	Repaid.
BOMBAY.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . . . .	1,60,000	4½ p. c.	...	...		...	1,282
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 "	3,43,598	...	3,43,598	...	22,757
District Local Board West Khandesh.	Construction of the Doudyichan Shahada Khotia Road.	G. R. F. D. No. 723, dated 17th February 1913 . . .	20,000	4 "	14,609	...		...	855
Nawab Shah.	Do. of Nawapal Bazar Road.	G. R. F. D. No. 2282, dated 10th June 1913 . . .	48,000	4 "	36,915		51,524	...	1,982
	For the Construction of veterinary Dispensary.	G. R. F. D. No. 322, dated 23rd April 1920, and No. 520, dated 14th August 1920	10,000	6 "	10,000	...	10,000	10,000	...
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger	G. I. F. D. No. 1187-A., dated 4th March 1909, and G. R. F. D. No. 1693, dated 22nd April 1909 . . . . .	12,00,000	4 "	6,52,204	...	6,52,204	...	59,836
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property by the Trust on its formation plus interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively . . . . .	2,11,70,754	4 "	2,00,69,097	...		...	1,43,178
	Purchase of certain Government properties by the Trust shown as scheduled debt.	Ditto . . . . .	8,44,679	...					
	Purchase of foreshore properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . . .	11,51,000	4 "	...	11,51,000		...	...
		G. R. No. 157, dated 16th July 1894 . . . . .							
Carried over					2,00,69,097 10,57,326	86,93,800	10,57,326	10,000	2,29,890

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			10,57,326	85,93,800	10,57,326	10,000	2,29,890
					2,00,69,097				
BOMBAY— <i>contd.</i>									
Bombay Port Trust— <i>contd.</i>	To meet the cost of Bulk-oil installation.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ p. c.	...	10,25,000		...	...
	Mody Bay Reclamation Frere Land Estate.	G. R. Mar. Dept. No. 104, dated 25th May 1899	35,00,000	4 "	...	35,00,000		...	...
		G. R. No. 203, dated 17th November 1899							
		G. I. F. D. No. 4484, dated 4th December 1886							
		G. R. M. D. No. 506, dated 16th December 1886							
		C. G. No. 164, dated 22nd April 1887							
		G. I. F. D. No. 3157, dated 27th June 1888							
		G. I. F. D. No. 6914, dated 31st December 1888	90,80,226	3 "	90,86,226	...		...	...
		G. I. F. D. No. 604, dated 5th February 1890							
		G. I. F. D. No. 4511, dated 18th September 1890							
	Dock extension works.	G. I. F. D. No. 3635, dated 28th August 1891							
		G. I. F. D. No. 3298 A., dated 9th August 1892							
		G. I. F. D. No. 3678-A., dated 23rd August 1893							
		G. I. F. D. No. 248-A., dated 16th January 1895	5,47,098	3½ "	5,47,098	...		...	...
		G. I. F. D. No. 1008-A., dated 4th March 1896, and 4489 A., dated 9th October 1897							
		G. I. F. D. No. 3240-A., dated 29th July 1896	1,66,801	3 "	1,66,801	...		...	...
		G. R. M. D. No. 171, dated 11th August 1896							
	Loan from Government in 1916 for Alexandra Dock Works required by Military Authorities.	G. O. M. D. No. 838, dated 3rd August 1916	5,00,000	4½ "	4,88,212	...		...	2,050
	Loan from Government in 1917 for construction of shed accommodation and facilities at Grain Depot, Mazgaon, for Military purposes.	G. O. M. D. No. 205, dated 7th February 1917	22,00,000	4½ "	21,55,953	...		...	8,626
	Loan from Government in 1919 for construction of oil pits at Pir-pem with the pipe line communication.	G. O. M. D. No. 1492, dated 18th October 1918	17,00,000	6 "	16,55,704	...			22,793
		Carried over			3,41,69,091	132,18,800	10,57,326	10,000	2,63,359
					10,57,326				



STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			10,57,326 5,41,69,091	1,32,18,500	10,57,326	10,000	2,63,359
Bombay Port Trust— <i>contd.</i>	For new works Ordinary New Docks Construction and Muzgaon Sewer Reclamation scheme including P. T. Ry.	G. O. M. D. No. 1424, dated 21st August 1919	38,50,000	6 p. c.	...	38,50,000	...	...	...
	For Capital works in 1920.	G. O. M. D. No. S. A.-155, dated 12th January 1921.	94,50,000	6 1/2 "	94,50,000	...	...	94,50,000	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 23th January 1882.	76,00,000	4 "	...	61,91,000	...	...	...
	To meet the repayment of the Debenture Loan of 1890 and for construction of the new-works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 141, dated 3rd August 1900	25,00,000	4 "	...	25,00,000	...	...	...
	Construction of new works	G. R. No. 36, dated 15th April 1902	13,50,000	4 "	...	13,50,000	...	...	...
	Ditto	G. R. M. D. No. 102, dated 24th August 1903	16,00,000	4 "	...	16,00,000	...	...	...
	Ditto	G. R. No. 85, dated 2nd August 1904	16,50,000	4 "	...	16,50,000	...	...	...
	Ditto	G. R. No. 88, dated 2nd August 1904	6,00,000	4 "	...	6,00,000	...	...	...
	Construction of new	G. R. No. 60, dated 2nd June 1904	20,00,000	4 "	...	20,00,000	...	...	...
	Dock works.								
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904	35,00,000	4 "	...	35,00,000	...	...	...
	Ditto 3rd instalment.	Ditto	16,00,000	4 "	...	16,00,000	...	...	...
	Construction cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 G. R. M. D. No. 464, dated 29th July 1907	8,00,000	4 "	...	8,00,000	...	...	...
	Construction cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904	36,00,000	4 "	...	36,00,000	...	...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908	75,00,000	4 "	...	75,00,000	...	...	...
	Ditto of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 4186, dated 19th July 1909	40,00,000	4 "	...	40,00,000	...	...	...
	Carried over				4,36,19,091 19,57,326	5,38,29,800	10,57,326	94,60,000	2,63,359



STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921,			TRANSACTION DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			4,46,76,417	10,90,65,676	15,37,42,093	94,60,000	2,63,359
						£1,000,000	£1,900,000		
		G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 p. c.	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903	60,00,000	4 "	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904	50,00,000	4 "	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1905	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906	20,00,000	4 "	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907	15,00,000	4 "	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909	85,00,000	4 "	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910	50,00,000	4 "	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 15th August 1912	25,00,000	4 "	...	25,00,000		...	...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 7864, dated 6th August 1913	20,00,000	4 "	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st March 1915	50,00,000	4 "	...	50,00,000		...	...
		No. 7555, dated 29th September 1915	25,00,000	4 "	...	25,00,000		...	...
		No. 8153, dated 27th September 1919	40,00,000	6 "	...	40,00,000			
		No. 2811, dated 15th March 1920, and No. 4600, dated 17th April 1920	70,00,000	6 "	...	70,00,000		70,00,000	
		G. O. D. S. No. S. A.-157, dated 12th January 1921	2,75,00,000	6½ "	2,75,00,000	...	8,18,00,000	2,75,00,000	
		G. I. No. 1426, dated 17th June 1886; G. R. P. W. D. No. 375 C. W.-1096, dated 1st July 1886	15,50,000	4½ "	45,897	...		...	89,661
		G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	20,00,000	4 p. c.	...	20,00,000		...	...
		G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively	13,00,000	4 "	...	13,00,000		...	...
		G. R. Marine No. 67, dated 27th May 1903	4,50,000	4 "	...	4,50,000		...	...
					45,897	37,50,000	33,55,42,093	4,39,60,000	3,52,920
					7,21,76,417	16,33,65,676	£1,899,600		
						£1,899,600			
		Carried over							

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			7,21,76,417	16,33,65,676	23,55,42,093	4,39,60,000	3,52,920
Karachi Port Trust— <i>contd.</i>					45,897	£18,99,600	£18,99,600		
	Construction of a Native village at Keamari	G. R. Mar. Dept. No. 204, dated 8th November 1900	2,00,000	4 p c.	...	37,50,000 2,00,000		..	...
	Construction of two additional berths and reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Mar. Dept. No. 118, dated 21th October 1904	21,00,000	4 "	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906	61,25,000	4 "	...	51,25,000		...	...
		G. R. M. D. No. 32, dated 29th April 1908							
		G. R. M. D. No. 3746, dated 30th July 1908							
	Ditto	G. R. M. D. No. 3235, dated 8th June 1909	5,75,000	4 "	...	5,75,000		...	...
	Construction of import and export yards at Karachi and completion of additional wharf accommodation	G. R. M. D. No. 103, dated 18th November 1909	50,00,000 in sterling	4 "	...	£333,000		...	...
		G. R. M. D. No. 778, dated 25th November 1910	20,00,000	4 "	...	10,95,000		...	...
	Ditto	G. R. M. D. No. 577, dated 16th September 1911	10,00,000	4 "	...	10,00,000		...	...
	Execution of the Improvement scheme and West wharfage scheme and for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912	30,00,000	4 "	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 682, dated 25th August 1913	20,00,000	4 "	...	5,10,000		...	...
	Ditto	G. R. M. D. No. 188, dated 26th February 1914	34,90,000	4 "	...	34,90,000	2,05,90,897	...	...
Ahmedabad Municipality.	Water-works	G. R. No. 3553, dated 10th August 1889	3,00,000	5 "	...	3,780		...	4,760
	Construction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890	51,000	5 "	...	14,280		...	...
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893	20,000	4½ "	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893	2,00,000	4½ "	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899	8,00,000	4½ "	...	8,00,000		...	...
		Carried over				7,22,22,814	10,38,080 18,39,10,676 £2,232,600	25,61,32,990 £2,232,600	1,39,60,000

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN, SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			7,22,22,314	18,39,10,676	25,61,32,980	4,39,60,00	3,57,68
Ahmedabad Municipality— <i>contd.</i>	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896 . . . .	1,00,000	4½ p. c.	...	10,38,060	1,00,000	...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . . .	65,000	4½ "	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904 . . . .	3,00,000	4½ "	...	3,00,000		...	...
	To pay off a portion of Government loan for water works.	G. R. No. 304, dated 18th January 1908 . . . .	1,70,000	4 "	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. No. 3997, dated 2nd October 1908 . . . .	6,500	4 "	...	6,500		...	...
		G. R. No. 3614, dated 11th November 1910 . . . .	3,93,500	4½ "	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. No. 446, dated 6th February 1912 . . . .	1,75,000	4½ "	...	1,75,000		...	...
							21,52,060		
Ahmednagar do.	For improvement of water-supply.	G. R. F. D. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. D. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October 1901 and 12th December 1909, G. I. F. & C. D. No. 6033A, dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907 . . . . .	1,46,864	4 "	34,919	...		...	...
	Water-works.	G. R. F. D. No. 2998, dated 9th August 1913 . . . .	9,53,452	4 "	9,34,547	...	9,69,466	—634	8,27
Amalner do.	Construction of a primary school building.	G. R. F. D. Nos. 2522 and 3490, dated 29th August and 30th November 1916, respectively . . . . .	30,000	5 "	23,990	...	23,990	...	...
Bandra do.	Construction of water-works. To Finance the Town planning scheme I.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively and 3738 and 6th June 1919.	82,000	4½ & 6 "	26,800	...	26,800	...	6,604
Barsi do.	Water Supply	G. R. F. D. No. 3249, dated 12th August 1914 . . . .	2,35,000	4 "	2,35,000	...	2,35,000	821	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910 . . . . .	1,76,000	4 "	1,13,695	...	1,13,695	...	15,598
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively . . . . .	75,000	4 "	24,692	...	24,692	...	4,365
Bombay Municipality.	Construction of the Vihar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act V of 1865, Section 170 of Act III of 1872, Act II of 1888, and Act I of 1894 . . . . .	37,30,053	4 "	20,47,052	...		...	31,421
		Carried over			20,47,052	18,60,62,736	25,96,78,693	4,39,60,187	4,23,945
					7,36,15,957	£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>					7,36,15,957	18,60,62,736	25,96,78,693	4,39,60,187	4,23,948
Brought forward					20,47,052	£2,232,600	£2,232,600		
Bombay Municipality.	Construction of drainage and other sanitary works.	G. R. No. 2869, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 121, dated 27th April 1885.	44,00,000	5 p. c	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 "	...	4,50,000		...	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 G. R. No. 1008, dated 16th March 1886 G. R. No. 1930, dated 16th March 1886 G. R. No. 2876, dated 21st September 1887 G. R. No. 3928, dated 21st July 1888 G. R. No. 4198, dated 8th October 1889 G. R. No. 3392, dated 23rd August 1890 G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 "	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878 G. R. No. 873, dated 16th March 1888 G. R. No. 1127, dated 4th May 1888	26,94,000 12,00,000 7,00,000	5 " 5 " 5 "	... ... ...	11,500 12,00,000 7,00,000		... ... ...	16,000 ... ...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 "	...	10,08,500		...	...
	A gripada house sulage water connection works.	G. R. No. 6517, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 "	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890	35,00,000	5 "	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 "	...	8,00,000		...	...
	Repayment of balance of Government Consolidated Loan.	G. R. G. D. No. 1089, dated 6th June 1893	42,00,000	4 "	...	42,00,000		...	...
	Construction of drainage, water and other works.	G. R. G. D. No. 1989, dated 3rd March 1894, and No. 3764, dated 8th October 1894	23,25,000	4 "	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, etc.	G. R. No. 3501, dated 22nd August 1895 G. R. No. 883, dated 22nd February 1896 G. R. No. 2320, dated 3rd June 1899	10,00,000 5,75,000	3½ " 4 "	... ...	10,00,000 5,75,000		... ...	... ...
Carried over					20,47,052	3,44,57,000 18,60,62,736	25,96,78,693	4,39,60,187	4,39,948
					7,36,15,957	£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.		
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid	
BOMBAY—contd.					Rs.		Rs.	Rs.	Rs.	Rs.
		Brought forward				7,36,15,957	18,60,62,736	25,96,78,693	4,39,60,187	4,39,948
Bombay Municipality— contd.	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897	25,00,000	4 p. c.	...	20,47,052	£2,232,600	£2,232,600	...	...
		G. I. F. D. Tele., dated 26th July 1898								
		G. R. No. 2320, dated 3rd June 1899								
	Ditto	G. R. No. 4960, dated 5th September 1898	19,25,000	4 "	...	19,25,000	...	...		
	G. R. No. 2320, dated 3rd June 1899									
	For Plague purposes.	G. R. No. 4960, dated 5th September 1898	20,00,000	4 "	...	24,000	...	19,76,000		
	G. R. No. 2540, dated 16th June 1899									
	Construction of certain Sewerage and other Water-works.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901	24,75,000	4 "	...	24,75,000	...	...		
	Construction of certain Water-works.	G. R. G. D. No. 4416, dated 22nd August 1904	12,75,000	4 "	...	12,75,000	...	...		
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 "	...	24,75,000	...	...		
	Construction of quarters for Halalkhores and Baggaries.	G. R. G. D. No. 3447, dated 9th May 1908	13,50,000	4 "	...	13,50,000	...	...		
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908	15,00,000	4 "	...	15,00,000	...	...		
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively	30,00,000	4 "	...	30,00,000	...	...		
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911	55,00,000	4 "	...	55,00,000	...	...		
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 "	...	70,00,000	...	...		
Street Improvement.	Ditto ditto	20,00,000	4 "	...	20,00,000	...	...			
Construction of drainage road, water and other miscellaneous works.	Ditto ditto	43,00,000	4 "	...	43,00,000	...	...			
Construction of Sanitary buildings acquisition of lands from street Imports for drainage Water Works	G. R. G. D. No. 6460, dated 31st July 1919, G. I. F. D. 2085-A, dated 26th August 1919, and G. O. F. D. No. 7584, dated 8th September 1919.	31,00,000	5½ "	16,00,000	...	...	6,00,000	...		
Carried over						36,47,052	6,97,81,000	25,96,78,693	4,45,60,187	24,15,948
						7,36,15,957	18,60,62,736	£2,232,500		
							£2,232,600			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
BOMBAY— <i>contd.</i>									
		Brought forward	Rs. ...		Rs. 7,36,15,957	Rs. 18,60,62,736	Rs. 25,96,78,693	Rs. 4,45,60,187	Rs. 24,15,948
					Rs. 36,47,052	£2,232,600	£2,232,600		
						6,97,81,000			
Bombay Municipality— <i>contd.</i>	To Finance the programme of Loan works.	G. O. G. D. No. 9151, dated 1st November 1911.	40,00,000	56 p. c.	...	40,00,000	...	...	...
	Ditto	G. O. G. D. No. 5830, dated 20th August 1918. G. D. order No. 6776, dated 30th September 1918.	30,00,000	5½ "	...	...	...	...	30,00,000
	Conversion of the storm water reservoir of the clerk road into a Public Park.	G. O. G. D. No. 4797, dated 22nd April 1920.	10,00,000	5 "	...	10,00,000	...	10,00,000	...
	Housing accommodation for the working classes and execution of certain schemes of improvement and development in the town and the Island of Bombay.	G. O. R. D. No. 757, dated 17th November 1920.	50,00,000	6½ "	50,00,000	...	...	50,00,000	...
	Construction of buildings and drainage works and the acquisition of land for different purposes.	G. O. No. 5830, dated 20th August 1918, and G. D. order No. 6776, dated 30th September 1918, and G. O. G. D. No. 8787, dated 20th October 1919.	30,00,000	4 "	...	30,00,000	...	30,00,000	...
Chiplun, do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 "	2,482	...	8,64,28,052 2,482	...	251
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2523 and No. 9358, dated 29th September and 30th November 1909, respectively	2,00,000	4 "	1,27,960	...	1,27,960	...	9,704
Gadag Bettigiri do.	Construction and extension of buildings for primary Schools.	G. R. F. D. No. 930, dated 24th February 1908	20,000	4 "	2,165	...	2,165	...	1,646
Gokak Municipality.	For the construction of a market.	G. R. F. D. Nos 1914 and 2903, dated 1st May and 2nd August 1909	2,500	4 "	...	...	...	...	310
Habli do.	Improvement of Water-supply.	G. R. F. D. No. 1070, dated 20th March 1911; G. I. F. D. No. 4915 A., dated 8th September 1911; G. R. F. G. No. 2820, dated 1st September 1911	3,50,000	4 "	1,65,000	...	1,65,000	...	...
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905	1,40,000	4 "	22,942	...	22,942	...	...
		Carried over	...		8,25,83,558	26,38,43,736	34,64,27,294	53,5,60,187	54,27,859
					...	£2,232,600	£2,232,600		



STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES, and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To, Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBA Y— <i>contd.</i>									
Karachi Municipality.	For the following works of public utility:—  Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	Brought forward			8,25,83,558	26,38,43,786 £2,232,600	34,64,27,294 £2,232,600	5,35,60,187	54,27,859
		G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . . .	5,00,000	5 & 6 p. c.	...	2,000	/	...	...
		Drainage works.	G. R. No. 4672, dated 25th November 1892 . . . .	6,00,000	4½ p. c.	...	6,00,000	...	...
		Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . . .	1,00,000	4 "	...	1,00,000	...	...
		Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . . .	8,10,000	4 "	...	7,44,500	...	65,500
		Drainage extension.	G. R. No. 3151, dated 17th September 1904 . . . .	5,50,000	4 "	...	2,74,500	...	18,500
		Runneshore line improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . . .	2,00,000	4 "	...	1,15,500	...	6,500
		Extension of water works.	G. R. F. D. No. 2714, dated 6th July 1914 and 2386, dated 15th July 1914.	6,35,500	4 "	...	6,35,500	24,72,000	...
Karad do.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913 . . . .	91,000	4 "	83,591	...	83,591	...	...
Lonavla do.	Water Works	G. R. F. D. No. 9704, dated 28th March 1913 . . . .	34,000	5 "	29,352	...	...	...	1,952
	Dito.	G. R. F. D. No. 722, dated 17th February 1913 . . . .	2,16,000	4 "	1,68,417	...	...	...	12,296
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 "	1,06,182	...	1,97,769	...	3,275
	Ditto	G. I. F. D. No. 3433-A. dated 21st September 1915, and G. I. F. D. No. 377, dated 4th February 1916 . . . .	50,000	4 "	42,849	...	...	...	3,673
Do. New do.	Grants to make arrangements in connection with the such as the fair.	G. O. G. D. No. 10153, dated 2nd October 1920.	30,000	...	30,000	...	...	30,000	...
Carried over					1,79,031	26,63,15,786	34,91,80,654		
					8,28,64,918	£2,232,600	£2,232,600	5,25,90,187	55,44,555

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921.—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>concl'd.</i>		Brought forward			8,28,64,918	26,63,15,736	34,91,80,654	5,35,90,187	55,44,656
					1,79,031	£ 2,232,600	£ 2,232,600		
Nasik New Municipality.	Grants to make arrangements in connection with the such as the fair.	G. O. F. D. No. 299, dated 15th April 1920,	25,000	6 p. c.	14,586	...	1,93,617	25,000	10,414
Trimbak do.	Ditto.	G. O. F. D. No. 316, dated 31st April 1920.	15,000	...	8,943	...	8,943	15,000	6,057
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911	10,00,000	4 "	9,23,290	...	...	...	13,136
	Repairs to Pumping machines	G. R. F. D. No. 175, dated 16th March 1921.	12,000	6 "	12,000	"	...	12,000	...
	Construction of Roads	G. R. F. D. No. 150, dated 5th March 1921.	1,25,000	6 "	1,25,000	...	...	1,25,000	...
	Acquisition of school building sites	G. R. F. D. No. 56, dated 22nd January 1920.	23,000	6 "	15,419	...	10,75,709	23,000	7,580
Panvel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively	59,000	4½ "	6,501	...	6,501	...	3,209
Pen do.	Water-works	G.R.F.D. No. 1952, dated 17th May 1915, and No. 3558, dated 2nd October 1915	7,945	4 "	5,792	...	5,792	...	465
Rajapur do.	Water-works at Khodwalla.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively	12,000	4 "	...	1,500	1,500	...	3,000
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909	8,000	4 "	142	...	142	...	814
Ranebennur do.	Construction of the Municipal Office and of a new Anglo-Vernacular School building.	G. R. F. D. No. 1547, dated 12th April 1915, and G. R. F. D. No. 3300, dated 8th September 1915	15,000	4 "	9,285	...	9,285	...	189
		G. R. F. D. No. 2084 of 30th May 1918.							
Savada do.	Improvement in the Sanitation of the town.	G. R. F. D. No. 936, dated 5th March 1915	20,000	4 "	16,359	...	16,359	...	786
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 "	2,98,424	...	...	—190	...
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913	1,50,000	4 "	1,44,911	...	4,43,335	...	...
Surat do.	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896	6,00,000	4 "	...	93,000	...	...	15,700
	Extension of Waracha Water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 "	...	50,000	1,43,000	...	7,000
TOTAL BOMBAY					8,46,24,601	26,64,60,236	35,10,84,837	5,37,89,997	56,12,906
						£ 2,232,600	£ 2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Bankura Municipality	Drainage scheme	B. G. No. 840-M., dated 31st March 1913 . . . .	12,500	4 p. c.	8,613	...	26,821	..	551
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914 . . . .	10,000	4 "	7,780	...		...	408
	Drainage scheme.	B. G. No. 403-M., dated 21st February 1910 . . . .	11,000	4 "	6,304	...		...	538
	Improvement of sanitation of Tanti Mohalla	B. G. No. 1111-F., dated 21st February 1916 . . . .	5,000	4 "	4,094	...		...	196
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . . . .	15,000	4 "	6,223	...	6,223	...	823
Barisal do.	Water-works .	B. G. No. 1407—OS-M., dated 28th March 1911 . .	35,000	4 "	20,921	...		...	1,672
	Improvement of Water-works.	B. G. No. 823-M., dated 31st March 1915 . . . .	13,000	4 "	10,381	...	31,302	..	519
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . . .	17,000	4 "	7,303	...		7,303	...
Basirhat do.	Surface Drainage Scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 "	2,655	...	2,655		...
Birnagar .	For compromising a law suit.	Resolution No. 2, dated 28th June 1918 . . . .	7,500	12½ and 12 p. c.	...	4,300		4,300	...
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . . . .	25,000	4 "	11,064	...	20,747		...
	Construction of a sluice at the mouth of Dantior Khal.	B. G. No. 1425-M., dated 20th November 1911 . . . .	15,000	4 "	9,683	...		...	659
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . . .	20,000	4 "	4,005	...	33,982	...	1,260
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . . .	50,000	4 "	29,887	...		...	2,388
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . . .	15,000	4 "	5,328	...	5,628	...	858
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . . .	5,000	4 "	300	...		...	582
Brahmanbaria do.	...	B. G. No. 1780-M., dated 4th July 1909 . . . .	6,000	4 "	5,140	...	5,140	...	860
Burdwan do.	General Improvement scheme.	B. G. No. 7671-F., dated 15th July 1919 . . . .	15,000	6 "	12,339	...		..	2,661
	Improvement of water supply.	Ditto . . . .	70,000	6 "	64,892	...	...	5,107	
	Latrine service	Ditto . . . .	7,000	6 "	5,758	...	82,989	...	1,242
Carried over					2,22,790	4,300	2,27,090	...	21,531

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL—contd.									
Calcutta Municipality	Brought forward		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
	Extension of Water-supply, Drainage, and construction of Harrison Road.	F. D. No. 53, dated 20th May 1891	20,00,000	4½ p. c.	2,22,790	4,300	2,27,090	...	24,931
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 "					
	Drainage, Water-supply, plague expenditure and other Works.	B. G. No. 4653-M., dated 28th July 1898	30,00,000	4½ "					
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 "					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901	6,00,000	4 "					
		B. G. No. 3361-M., dated 21st December 1901	25,00,000	4 "					
	Drainage and Water-supply.	B. G. No. 1515-M., dated 26th March 1903	45,00,000	4 "					
		B. G. telegram, dated 28th September 1904	35,00,000	4 "					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 2049-M., dated 28th October 1905	20,00,000	4 "					
		B. G. No. 2022-M., dated 16th August 1906	19,00,000	4 "					
	Ditto	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 "					
		B. G. No. 164, dated 22nd September 1908	34,00,000	4 "	...	5,26,06,100	5,26,06,100	66,41,800	20,83,100
	Ditto	F. D. No. 132, dated 4th July 1909	46,00,000	4 "					
	Ditto	B. G. No. 943-T. M., dated 3rd October 1910	43,50,000	4 "					
		B. G. No. 1364-M., dated 31st August 1912	34,00,000	4 "					
	Drainage and Miscellaneous Works.	B. G. No. 1185, dated 30th August 1913	20,00,000	4 "					
		B. G. No. 2723, dated 23rd October 1914	15,75,000	4 "					
	Repayment of debt nature loan.	G. I. No. 49, dated 31st March 1916, and B. G. No. 56-T. M., dated 4th May 1916	12,675	4 "					
	Ditto	G. I. No. 90, dated 27th May 1915, B. G. No. 1988-M., dated 19th August 1915	13,10,625						
	Repayment of 4 per cent. debenture loan of 1897-98.	B. G. letter No. 437-T. M., dated 24th August 1916	12,85,500	4 "					
	5 per cent. debenture loan 1889-90.	B. G. No. 177-M., dated 15th January 1917	11,04,500	5½ "					
		B. G. No. 349-T. M., dated 13th January 1919	26,66,700	5½ "					
	For works	B. G. No. 3403-M., dated 30th August 1910							
	Debtenture loan of 1890-91, dated 1st October 1890.	B. G. No. 2793-M., dated 22nd November 1920	10,47,900	6½ "					
	For works	Ditto	54,50,000	6½ p. c.					
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907	61,000	4 "	25,306	...	25,306	...	3,347
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912	15,000	4 "	10,359	...	10,359	...	668
Chittagong do.	Water works	B. G. No. 2389-F., dated 30th March 1915	1,50,000	4 "	1,25,776	...	1,25,776	...	5,762
		B. G. No. 2898-F., dated 16th April 1915							
Carried over					3,84,231	5,26,10,400	5,29,94,631	66,41,800	21,17,803

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTER-EST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL— <i>contd.</i>			Brought forward			3,84,231	5,26,10,400	5,29,94,631	66,41,800
Darjeeling Municipality	Water-works.	B. G. No. 475-T. M., dated 16th June 1913	14,000	4 p. c.	9,992	...		...	606
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896	30,000	4½ "	10,227	...		...	1,327
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896	1,20,000	4½ "	53,746	...		...	4,749
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 "	94,081	...		...	7,518
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904	1,03,815	4 "	24,569	...		...	6,416
		R. D. No. 5397-F., dated 5th April 1921	1,60,000	6 "	1,60,000	...		1,60,000	...
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905	33,000	4 "	9,847	...		...	1,960
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907	30,000	4 "	11,598	...		...	1,679
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907	15,000	4 "	5,799	...		...	829
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908	20,000	4 "	9,927	...		...	1,034
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909	50,000	4 "	24,817	...		...	2,585
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910	30,000	4 "	9,812	...		...	2,220
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910	1,70,000	4 "	1,13,668	...		...	7,652
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911	46,000	4 "	31,805	...		...	2,030
Dacca do.	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911	1,63,740	4 "	1,14,966	...		...	6,969
	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889	1,25,000	4½ "	3,733	...	6,84,854	...	7,221
	Conservancy of the town.	L. G. No. 5172-M., dated 23rd July 1908	75,000	4 "	54,995	...		...	2,054
	Improvement of water works.	B. G. No. 8863-M., dated 4th December 1909	2,00,000	4 "	1,09,610	...		...	9,939
Dinajpur do.	For conservancy Tramway.	L. G. No. 2790-T.M., dated 15th May 1911	20,000	4 "	12,424	...		...	938
	Improvement and extension of water works.	B. G. No. 956-F., dated 31st January 1918	1,00,000	6 "	91,421	...		...	3,030
	Water Works.	B. G. No. 826-M., dated 11th March 1919	1,06,000	6 "	1,00,119	...		...	3,028
	Water Works.	J. S. G. No. 694-P. H., dated 12th March 1921	15,165	6 "	15,165	...		15,165	...
	Construction and Re-construction of drains in the town.	361-M., dated 14th February 1920, and 3043-F., dated 18th February 1920	4,000	6 "	3,037	...	3,87,467	...	913
Carried over					14,59,639	5,26,10,400	5,40,70,039	68,16,965	21,92,510

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
<b>BENGAL—<i>contd.</i></b>		Brought forward			14,59,559	5,26,10,400	5,40,70,039	68,16,965	21,92,510
Garden Reach Municipality	Extension of Water-supply.	B. G. No 648-M., dated 9th March 1917	10,000	5 p. c.	8,010	..	8,010	..	635
Garulia do.	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907	21,000	4 "	8,712	...	...	...	1,711
	Drainage	B. G. No. 122-M., dated 20th January 1912	10,000	4 "	6,455	...	15,167	...	681
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894	15,00,000	4 "	4,21,789	...	...	...	67,403
	Drainage	B. G. No. 1514-T. M., dated 4th September 1902	75,000	4 "	40,809	...	...	...	2,604
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902	80,000	4 "	43,530	...	...	...	2,778
	Extension of conservancy, Tramway and Acquisition of land for a night soil depôt.	B. G. No. 640-T. M., dated 23rd May 1902	21,000	4 "	2,214	...	...	...	1,405
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905	60,000	4 "	19,703	..	...	...	3,493
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905	50,000	4 "	16,419	..	...	...	2,911
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914	5,50,000	4 "	4,27,874	..	...	...	22,422
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938-A., dated 6th April 1906	3,91,000	4 "	2,92,113	...	...	...	10,496
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907	1,50,000	4 "	1,05,717	...	...	...	4,273
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F., dated 29th and 30th March 1915	84,000	4 "	65,348	...	...	...	3,424
	Reconstruction of the Buckland Bridge.	G. I. F. D. No. 1694-A., dated 12th March 1904 and B. G. M. D. No. 6450-1789, dated 25th March 1904	2,50,000	4 "	1,48,926	...	...	...	8,181
	Northern Fore-shore Drainage.	B. G. No. 728-M., dated 24th March 1910	1,50,000	4 "	85,971	...	...	...	7,308
	Water Works Improvement scheme.	B. G. No. 1024-T. M., dated 17th October 1911	35,000	4 "	22,593	...	...	...	1,607
	Water Works Serampore.	B. G. No. 6640-F., dated 30th November 1915	1,00,000	4 "	81,873	...	17,74,879	...	3,918
Hughly Chin-surah do.	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912	1,12,000	4 "	77,438	...	...	...	4,942
		B. G. No. 139-T. M., dated 2nd May 1914	63,000	4 "	47,688	...	...	...	2,620
	Water-supply scheme.	B. G. No. 5907-F., dated 22nd May 1920	30,000	6 "	27,424	...	1,52,550	...	2,575
Jessore do.	Water-supply of town.	B. G. No. 608-T. M., dated 28th June 1910	60,000	4 "	37,312	...	...	...	2,810
		B. G. No. 206-T. M., dated 8th May 1912	5,000	4 "	3,313	...	...	...	225
	Water works	B. G. No. 2395-F., dated 30th March 1915	15,000	4 "	11,669	...	52,324	...	612
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910	35,000	4 "	16,904	...	...	...	1,273
	Sewerage Scheme.	B. G. No. 11236-F., dated 10th December 1918	30,000	6 "	28,336	...	45,240	...	857
Kustha do.	Drainage Scheme.	B. G. No. 1066-M., dated 11th August 1911	10,000	4 "	7,355	...	...	...	424
		L. S. G. No. 4987 F., dated 29th March 1921	6,000	6 "	6,000	...	13,355	6,000	...
Khulna do.	Filtered water-supply.	B. G. No. 1144-M., dated 16th March 1906	8,000	4 "	2,627	...	...	...	466
	Do.	B. G. No. 1073-M., dated 11th August 1911	5,000	4 "	3,228	...	5,855	...	230
Carried over					35,27,019	5,26,10,400	5,61,37,419	68,22,965	23,54,624

**STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—contd.**

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
<b>BENGAL—contd.</b>					85,27,019	5,26,10,400	5,31,37,419	68,22,965	28,54,694
Katwa Municipality	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913	15,000	4 p. c.	11,978	...	...	...	600
		B. G. No. 564-M., dated 28th February 1917.	15,000	5 "	13,056	...	25,034	...	523
Krishanagar do.	Carrying out the Water-supply scheme	B. G. No. 18153-F., dated 20th December 1920	1,00,000	6 "	1,00,000	...	1,00,000	1,00,000	...
Manicktolla do.		B. G. No. 1362-M., dated 26th March 1906	1,00,000	4 "	64,431	...	61,431	...	3,085
Moheshpur do.		B. G. No. 1669-M., dated 16th December 1911	1,250	1 "	118	...	148	...	143
Jalpaiguri do.		L. G. No. 306-F., dated 8th January 1907	4,000	4 "	1,546	...	...	...	224
Mymensingh (Nasirabad) do.	Improvement of Water-works. Do.	B. G. No. 2179-M., dated 11th December 1913	6,000	4 "	2,056	...	...	...	633
		L. G. No. 3099-M., dated 12th September 1907	2,000	1 "	885	...	4,486	...	103
		L. G. No. 3387-M., dated 11th May 1910	23,000	4 "	13,182	...	...	...	1,120
Naryanganj do.	Water-works. For a pumping Engine	B. G. No. 792-M., dated 18th March 1918	70,000	6 "	65,986	...	78,168	...	1,418
		L. G. No. 2950-F., dated 11th March 1907	1,50,000	4 "	66,384	...	...	...	8,068
Naihati do.	Filtered water scheme.	L. G. No. 6035-64M., dated 9th September 1911	25,000	4 "	16,138	...	...	...	1,148
		B. G. No. 206-M., dated 27th January 1910	5,000	1 "	2,741	...	82,522	...	248
Ranaghat do.	Drainage	B. G. No. 439-P. H. dated 14th February 1921	20,000	6 "	20,000	...	22,741	20,000	...
		B. G. No. 1002-M., dated 3rd August 1911	16,000	4 "	10,328	...	10,328	...	734
Pabna do.	Improvement of Roads.	B. G. No. 681-P. H., dated 21st March 1921	20,000	6 "	20,000	...	20,000	20,000	...
Serajung do.		B. G. No. 640-M., 29th April 1907	5,000	4 "	2,074	...	2,074	...	274
Serampur do.	Water-supply	B. G. No. 1103-M., dated 22nd July 1912	40,000	1 "	27,542	...	27,542	...	1,769
South Suburban do.	Extension of filtered water Supply.	B. G. No. 3364-M., dated 31st December 1901	29,000	4 "	2,837	...	2,837	...	1,948
Shefpur do.	Road repair.	B. G. 140-M., dated 12th January 1917	1,500	5 "	1,200	...	1,200	...	80
Tangail do.	Drainage Scheme.	B. G. No. 4275-F.—420-T. M., dated 30th June 1914	10,000	4 "	7,773	...	7,773	...	409
Titagarh do.	Drainage Scheme.	B. G. No. 1278-M., dated 22nd March 1906	55,000	4 "	19,678	...	19,678	...	3,139
Tollygunge do.	Laying 6" water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909	7,000	4 "	3,657	...	3,657	...	355
Utterpara do.	Water works.	R. G. No. 783-M., dated 18th March 1918	25,000	6 "	22,855	...	22,855	...	767
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907	1,55,500	4 "	1,09,401	...	...	...	4,489
Ditto IV	Ditto	L. G. No. 406-F., dated 23rd January 1907	1,95,000	4 "	1,42,757	...	...	...	5,353
Ditto V	Ditto	L. G. No. 7992-F., dated 30th December 1909	1,75,000	4 "	1,32,919	...	...	...	4,619
Ditto VI	Ditto	L. G. No. 1246-F., dated 2nd March 1911	1,00,000	4 "	78,593	...	4,63,670	...	2,588
Carried over					44,87,163	5,26,10,400	5,70,97,563	69,62,965	28,98,424

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.																																																			
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.																																																		
BENGAL—contd.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.																																																		
Brought forward					44,87,163	5,26,10,400	5,70,97,563	60,62,965	23,08,424																																																		
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	17,65,000	4½ p. c.	17,65,000	...	17,65,000	...	...																																																		
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 "	2,49,92,885	..	2,49,92,885	...	4,02,100																																																		
Improvement of the Port of Calcutta.		B. G. No. 530-M., dated 5th March 1895	17,50,000	4 "																																																							
		B. G. No. 1727-M., dated 27th August 1895																																																									
		B. G. No. 696-M., dated 19th March 1897								15,00,000	4 "																																																
		B. G. No. 18-M., dated 2nd February 1899								12,50,000	4½ "																																																
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899								40,50,000	4 "																																																
		B. G. No. 1990-M., dated 5th November 1902	34,00,000	4 "																																																							
		B. G. No. 1330-M., dated 1st August 1905	82,87,044	4 "																																																							
		B. G. No. 361-T., dated 17th September 1906	70,00,000	4 "																																																							
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907	50,00,000	4 "																																																							
		Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907	50,00,000																4 "																																							
	For Capital expenditure.	B. G. No. 827-Marine, dated 2nd March 1908	75,00,000	4 "																																																							
	For new works to pay bills which fell due in August 1909 for the loan of Rs.2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909	1,05,00,000	4 "																																																							
For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909	45,00,000	4 "																																																								
For Improvement works.	B. G. No. 1840-M., dated 21st July 1910	30,00,000	4 "																																																								
For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 "																																																								
Ditto	G. I. No. 1681-Marine, dated 12th July 1912	50,00,000	4 "																																																								
Ditto	G. I. No. 2742-Marine, dated 26th August 1913	70,00,000	4 "																																																								
Ditto	G. I. No. 554-T. Marine, dated 2nd July 1914	1,00,00,000	4 "																																																								
Ditto	No. 2709-M., dated 9th September 1915	85,00,000	4 "																																																								
Debenture Loan	No. 68-M., dated 18th April 1921	71,50,000	6 "																																																								
	No. 1979-M., dated 2nd August 1916	50,00,000	5 "																																																								
Burdwan District Board.	Construction and repair of roads in the Asansol Sub-division.	B. G. No. 2901-L. S. G., dated 21st December 1915.	50,000																																																								4 "
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912	40,000																	4 "	27,657	...	...	...																																			1,765
	Ditto	B. G. No. 6948-M., dated 23rd November 1911	40,000																	4 "	25,820	...	...	...	1,836																																		
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 "	7,553	...	...	...												1,339																																							
	Railing and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 "	6,695	...	67,725	...	1,514																																																		
Carried over					3,13,50,751	14,47,65,600	17,61,16,351	1,41,12,965	1,42,40,238																																																		



STATEMENT showing the INDERTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	Total.	Borrowed.	Repaid.
BENGAL—concl'd.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward					3,13,50,751	14,47,65,600	17,61,16,351	1,41,12,965	1,42,40,238
Derjeeling Road Committee.	Restoring bridges damaged and destroyed by cyclones.	B. G. No. 1027-F., dated 12th February 1901	50,000	4 p. c.	...	...	...	...	3,549
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911	15,000	4 "	...	...	...	...	1,781
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913	40,000	4 "	28,539	...	...	...	1,731
	...	B. G. No. L-59 No. 4935-F., dated 29th March 1921	76,000	6 "	75,000	...	1,04,539	76,000	...
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908	20,000	4 "	9,314	...	...	...	1,055
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908	34,000	4 "	16,876	...	26,270	...	1,758
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903	75,000	4 "	12,924	...	12,924	...	4,821
24-Pergunahs do.	Magraha drainage scheme.	B. G. Nos. 692-L. S. G., dated 27th March 1908, and 2609-F., dated 31st March 1914	15,73,091	4 "	15,37,187	...	...	...	...
	Construction of feeder roads	B. G. No. 552-T. L. S. G., dated 19th June 1911	60,000	4 "	40,121	...	15,77,308	...	2,701
TOTAL BENGAL					3,30,71,792	14,47,65,600	17,78,37,392	1,41,58,965	1,42,57,634
PROVINCES AND OUDH.									
Agra Municipality.	Water-works	G. O. No. 451-XI-509A., dated 27th March 1894	12,56,700	4 p. c.	67,278	...	...	...	66,059
	Drainage and Water-works.	G. O. No. 5442-X-2, dated 20th November 1894, and No. 5795-X-2, dated 3rd December 1894	81,120	4½ "	17,929	...	...	...	4,012
	Water-works	G. O. No. 2280-XI-632C., dated 8th July 1902	42,000	4 "	4,403	...	...	...	2,809
	Sewerage	G. O. No. 183-XI-380C., dated 19th January 1904	80,000	4 "	21,378	...	...	...	4,847
	Water-works	G. O. No. 2855-XI-499B., dated 12th August 1904	52,000	4 "	8,533	...	...	...	1,940
	Ditto	G. O. No. 155-XI-2-1905, dated 14th January 1905	25,000	4 "	6,660	...	...	...	1,517
	Ditto	G. O. No. 695-XI-537D., dated 8th March 1907	1,31,000	4 "	45,906	...	...	...	7,515
	Drainage	G. O. No. 3084-XI-686D., dated 7th October 1909	19,500	4 "	10,652	...	...	...	971
	Water-works	G. O. No. 3458-XI-537D., dated 6th November 1909	58,000	4 "	31,672	...	...	...	2,890
	Ditto	G. O. No. 2392-XI-224 E., dated 25th August 1916	2,00,900	5 "	2,00,000	...	...	...	...
	Improvement of Water-works scheme.	G. O. No. 3071-XI-224 E., dated 23rd October 1917.	3,50,000	6 "	3,50,000	...	7,64,471	...	...
Allahabad do	Water-works	G. O. No. 455-XI-609A., dated 27th March 1894	16,43,211	4 "	1,88,889	...	...	...	...
	Ditto	G. O. No. 882-XI-496 D., dated 8th March 1913	3,37,000	4 "	2,55,071	...	...	...	...
	Construction of workshop.	G. O. No. 3047-XI-363 E., dated 30th August 1916	11,000	5 "	9,390	...	...	...	...
	Sinking of tube wells.	G. O. No. 3027-XI-448 E., dated 15th October 1917.	1,64,991	6 "	1,55,871	...	6,09,221	...	...
		Carried over			13,73,692	...	13,73,692	...	92,560

## STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—contd.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH—contd.		Brought forward	Rs.		Rs. 13,73,692	Rs. ...	Rs. 13,73,692	Rs.	Rs. 92,560
Jabraich Municipality.	Drainage	G. O. Nos. 1938-XI-553 D., dated 6th July 1914 and 936-XI-553-D., dated 11th May 1915	1,00,000	4 p. c.	81,476	...	81,476	...	3,943
Balia do.	Miscellaneous purposes.	G. O. No. 1328-XI-46-1905, dated 28th April 1905 No. 2079-XI-395 D., dated 28th July 1914	50,000	4 "	14,921	...	...	...	2,970
"	Ditto	G. O. No. 149-XI-443 E., dated 15th January 1917	30,000	4 "	23,334	...	...	...	1,224
"	Acquisition of land for extension of the new town of Bicha.	G. O. No. 1050-M.-XI-42 M., dated 13th September 1920.	50,000	5 "	32,867	...	...	...	4,602
Barcilly do.	Expansion of City.	G. O. No. 1436-XI-830 D., dated 19th April 1912	35,000	6 "	35,000	...	1,03,122	35,000	...
Benares do.	Water-works	G. O. No. 310-XI-4-91A2, dated 8th March 1894	1,30,000	4 "	1,05,586	...	1,05,586	...	8,160
"	Ditto	G. O. No. 2053-XI-523D., dated 20th May 1908	19,58,226	4 "	13,55,023	...	...	...	19,019
"	Drainage Project.	G. O. No. 4061-XI-491A-2, dated 25th November 1903	1,75,000	4 "	95,854	...	...	...	8,702
"	Construction of a rising main.	G. O. No. 48-XI-523D., dated 3rd January 1907	10,00,000	4 "	9,01,914	...	...	...	7,795
"	Sinking of Tube wells.	G. O. No. 561-XI-447 E., dated 9th February 1917	54,000	4 "	22,421	...	...	...	2,962
"	Ditto	G. O. No. 3095-XI-447-E., dated 20th October 1917.	32,000	5 "	27,849	...	...	...	1,116
"	Water-works	G. O. No. 1226-XI-185E., dated 6th April 1914	68,270	6 "	62,413	...	...	...	2,069
"	Miscellaneous purposes.	G. O. No. 2228-XI-523D., dated 29th June 1910	50,000	4 "	38,892	...	...	...	2,040
"	Purchase of water works machinery.	G. O. No. 2484-XI-805D., dated 16th July 1910.	52,665	4 "	30,151	...	...	...	2,569
"	Putting the Pumping Plant in order.	G. O. No. 1691-XI-185-E., dated 27th March 1917	1,50,000	4 "	74,722	...	...	...	7,748
"		G. O. No. 1273-XI-185-E., dated 30th June 1915 and G. O. No. 4110-XI-185-E., dated 12th October 1916	50,000	6 "	31,740	...	...	...	9,402
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1273-XI-185-E., dated 30th June 1915 and G. O. No. 4110-XI-185-E., dated 12th October 1916	30,000	4 "	25,729	...	26,66,708	...	1,131
Basti	For construction of a vegetable and meat market.	G. O. No. 1770-XI-55, dated 5th June 1914	30,000	4 "	25,729	...	...	...	1,131
Budaon Municipality.	Drainage	G. O. No. 2055-XI-127-1917, dated 28th June 1918	1,000	4 "	398	...	398	...	103
Cawnpore do.	Water-works	G. O. No. 2055-XI-127-1917, dated 28th June 1918	10,000	6 "	9,202	...	9,202	...	411
"	Water supply	G. O. No. 669-XI-551D., dated 4th March 1909	50,000	4 "	27,387	...	27,387	...	2,193
"	Sewerage	G. O. No. C-3-XI-390-60, dated 28th January 1893	14,50,000	4 "	1,26,333	...	...	...	47,521
"	Water-works	G. O. No. 1017-XI-364D., dated 30th March 1905	1,00,000	4 "	26,563	...	...	...	6,067
"	Construction of meat shops.	G. O. No. 3139-XI-105-1905, dated 16th November 1905	1,00,000	4 "	32,782	...	...	...	5,830
"	Sewerage Scheme.	G. O. No. 2708-XI-859D., dated 14th August 1911	6,00,000	4 "	5,15,989	...	...	...	13,479
"	Development of the factory area and town expansion scheme.	G. O. No. 1572-XI-228-D., dated 16th August 1915	7,000	4 "	1,450	...	...	...	1,513
"		G. O. No. 3656-XI-237-A., dated 17th November 1902	10,00,000	4 1/2 "	...	(a) 10,00,000	...	...	...
"		G. O. No. 74-XI-612 E., dated 14th January 1921	7,00,000	6 "	7,00,000	...	24,03,117	7,00,000	...
Chandausi do. (Moradabad)	Drainage	G. O. No. 160-XI-93-1905, dated 13th January 1906	1,00,000	4 "	38,620	...	...	...	5,588
"	Ditto	G. O. No. 94-XI-93-1905, dated 9th January 1907	20,000	4 "	7,691	...	46,311	...	1,122
		Carried over			58,19,949	10,00,000	68,19,999	7,35,000	2,62,440

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs. 5,62,000, vide details given below:—

Original debt	Rs. 10,00,000
Deduct—Amount paid to the Sinking Fund up to 31st March 1921	4,38,000
	5,62,000

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH— <i>contd.</i>		Brought forward			58,19,999	10,00,000	68,19,999	7,35,000	2,62,440
Dehra Dun Municipality.	Water-works .	G. O. No. 1334-XI-627A, dated 9th May 1895	91,000	4 per cent.	23,514	...	...	...	4,174
	Water-supply	G. O. No. 42-XI-423D, dated 3rd January 1907	31,000	4 "	11,908	...	35,422	...	1,742
Fyzabad do.	Drainage	G. O. No. 3494-XI-242D, dated 22nd September 1904	50,000	4 "	18,337	...	...	...	3,011
	Ditto	G. O. No. 43-XI-242D, dated 8th January 1906	50,000	4 "	17,819	...	31,126	...	2,862
Hapur (Meerut) do.	Ditto	G. O. No. 1843-XI-549D, dated 23rd May 1918	68,000	4 "	12,747	...	12,747	...	1,544
Hathras do. (Aligarh).	Ditto	G. O. No. 3536-XI-658D, dated 9th October 1906	1,15,000	4 "	56,759	...	56,759	...	5,968
Jaunpore do.	Ditto	G. O. No. 982-XI-548D, dated 10th February 1908	1,50,000	4 "	78,177	...	78,177	...	7,605
Jhansi do.	Water-works	G. O. No. 3274-XI-491-D, dated 29th September 1911	40,000	4 "	25,826	...	...	...	1,836
	Purchase of a building for Municipal Office.	G. O. No. 1958-XI-129-D, dated 22nd October 1915	5,000	4 "	1,081	...	26,907	...	1,038
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-XI-2, dated 28th March 1895	6,500	4½ "	1,431	...	1,338	...	321
Barant Notified Area (Meerut).	Drainage Scheme.	G. O. No. 2088-XI-30-1918, dated 4th July 1918	4,000	6 "	3,373	...	3,373	...	323
Kandhla (Mozaffarnagar).	Raising and metalling a road.	G. O. No. 731-XI-324-E, dated 10th April 1915	5,000	4 "	...	...	...	...	514
Sardhana do.	Drainage Scheme	G. O. No. 3183-XI-80-1918, dated 23rd December 1918	12,000	6 "	11,826	...	11,826	...	347
Khurja (Bulandshahr) Municipality.	Drainage	G. O. No. 748-XI-822D, dated 4th March 1912	1,00,000	4 "	66,939	...	66,939	...	4,500
Lucknow do.	Construction of Tube wells	G. O. No. 700-XI-453-E, dated 15th February 1917	1,70,000	5 "	1,11,828	...	...	...	15,643
	Water-works Project.	G. O. No. 161-X-31, dated 12th January 1893	13,20,000	4 "	2,45,262	...	...	...	65,011
	Drainage	G. O. No. 1719-XI-100, dated 7th June 1906	4,00,000	4 "	2,75,883	...	...	...	11,628
	Water-works	G. O. No. 734-XI-743D, dated 10th March 1909	1,18,000	4 "	44,009	...	...	...	4,891
	Drainage	G. O. No. 665-XI-D, dated 3rd March 1909	1,25,000	4 "	91,650	...	...	...	3,426
	Ditto	G. O. Nos 3758-XI-D, dated 2nd December 1909, and 2480-XI-D, dated 16th July 1910	3,40,000	4 "	2,63,124	...	...	...	8,778
	Rebuilding houses.	G. O. No. 709-XI-345-E, dated 15th February 1917	50,000	5 "	31,273	...	...	...	2,090
	Drainage	G. O. No. 1640-XI-D, dated 18th May 1911	1,13,000	4 "	70,261	...	...	...	5,233
	Miscellaneous	G. O. No. 1348-XI-43, dated 16th April 1914	50,000	4 "	37,843	...	...	...	2,081
	Water-works	G. O. No. 3187-XI-43-E, dated 16th September 1913	1,00,000	4 "	73,542	...	...	...	4,244
	Completion of the first portion of the Jaganli village Scheme.	G. O. No. 730-XI-261, dated 15th April 1918	45,000	6 "	41,822	...	...	...	1,329
	Overhauling expenditure of water-works plant.	G. O. No. 1449-XI-43-E, dated 30th August 1919	50,000	6 "	47,947	...	...	...	1,389
	Hussaingunj improvement scheme.	G. O. No. 1040-M-XI-53, dated 28th August 1919	1,00,000	6 "	95,895	...	...	...	2,777
	Advances for building houses	G. O. No. 2289-XI-345-E, dated 30th November 1915	50,000	4½ "	36,873	...	...	...	2,865
	Carriage of sullage, etc.	G. O. No. 1475-XI-261-E, dated 31st March 1917	1,00,000	5 "	88,789	...	...	...	3,406
	Purchase of meters and acquisition of land for Mohammadan Cemetery and Paida.	G. O. No. 2054-XI-603-E, dated 14th December 1920	20,000	6 "	20,000	...	...	20,000	...
Meerut do.	Water-works	G. O. No. 2232-XI-3-31, dated 24th December 1920	1,50,000	6 "	1,53,000	...	17,26,101	1,50,000	...
		G. O. No. 2213-XI-527-A, dated 17th August 1895	7,50,000	4 "	2,11,244	...	2,11,244	...	33,688
		Carried over			80,81,458	10,00,000	90,81,458	9,05,000	4,60,827

STATEMENT SHOWING THE INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH— <i>contd.</i>		Brought forward			80,81,458	10,00,000	90,81,458	9,05,000	4,66,827
Mirzapore Municipality.	Drainage	G. O. No. 3896-XI—376-D., dated 4th November 1904	1,15,000	4 p. c.	34,301	...	...	...	6,830
	Ditto	G. O. No. 34-XI—376-D., dated 6th January 1906	85,000	4 "	30,418	...	...	...	4,852
	Ditto	G. O. No. 653-XI—376-D., dated 7th March 1907	65,000	4 "	25,079	...	...	...	3,645
	Water-works	G. O. No. 795-XI—906-D., dated 14th March 1910	2,98,000	4 "	2,12,63	...	...	...	12,895
	Meters and do.	G. O. No. 533-XI—343-E., dated 22nd March 1916	10,000	4 "	5,485	...	3,07,946	...	977
Moradabad do.	Drainage	G. O. Nos. 88-XI—550-D., dated 4th January 1908, and 1293-XI—550-D., dated 16th April 1910	4,82,000	4 "	2,97,196	...	2,97,196	...	16,690
Muthra do.	Water-supply scheme.	G. O. No. 137-XI—D., dated 10th November 1915	1,50,000	4 "	1,22,799	...	1,22,799	...	5,882
Mussoorie do.	Water-works	G. O. No. 2064-X-2, dated 16th April 1895	10,000	4½ "	2,756	...	...	...	470
	Ditto	G. O. No. 1442-XI—2, dated 28th March 1894	36,000	4½ "	7,231	...	...	...	1,811
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896	40,000	4 "	8,322	...	...	...	1,905
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 15th October 1901	7,30,000	4 "	5,14,432	...	...	...	20,801
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911	23,000	4 "	2,719	...	...	...	2,623
	Ditto	G. O. No. 709-XI—690-D., dated 28th February 1912	8,000	4 "	1,862	...	...	...	877
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908	2,42,000	4 "	1,77,415	...	...	...	6,630
	Water-works	G. O. No. 954-XI—690-D., dated 24th March 1910	30,000	4 "	...	...	...	...	3,555
	Hydro-Electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910	44,000	4 "	24,631	...	...	...	2,397
	Hydro-Electric Water-supply scheme.	G. O. No. 746-XI—674-D., dated 4th March 1912	35,000	4 "	24,170	...	...	...	1,547
	Ditto	G. O. 1062-XI—674 D., dated 23rd March 1912	7,000	4 "	4,833	...	...	...	309
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674-D., dated 23rd September 1912	70,000	4 "	48,311	...	...	...	3,102
	Electric light.	G. O. No. 1201-XI—690-D., dated 3rd April 1914	18,000	4 "	8,051	...	...	...	1,825
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913	74,000	4 "	57,511	...	...	...	3,024
	Electric light connection.	G. O. No. 718-XI—690-D., dated 25th February 1913	30,000	4 "	10,258	...	...	...	3,163
	Ditto	G. O. No. 1984-XI—690-D., dated 10th July 1916	10,000	5 "	6,569	...	...	...	921
	House wiring and water connections.	G. O. No. 1388-XI—690-D., dated 15th July 1915	16,000	4 "	8,776	...	...	...	1,560
	Electric scheme	G. O. No. 1675-XI—189-E., dated 22nd May 1914 and 2448-XI—189-E., dated 20th September 1918.	2,25,941	4 "	2,02,126	...	...	...	9,687
	House connection with electric system.	Ditto ditto	55,464	4 "	33,522	...	...	...	7,602
	Ditto	Ditto ditto	63,906	4 "	49,753	...	11,93,248	...	7,215
Nagina (Bijnor) do.	Drainage	G. O. No. 787-XI—329-1906, dated 15th March 1907	40,000	4 "	16,599	...	16,599	...	2,198
Naini Tal do.	Water-works	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 "	1,72,602	...	...	...	15,486
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906	75,000	4 "	11,468	...	...	...	1,833
	Hydro-Electric Scheme and improvement to water supply.	G. O. No. 126-XI—451-E., dated 22nd January 1921	9,82,000	5 "	2,60,000	...	4,44,070	2,60,000	...
		Carried over			1,04,63,316	10,00,000	1,14,63,316	11,65,000	6,19,137

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH—concl'd.		Brought forward			1,01,63,316	10,00,000	1,14,63,316	11,65,000	6,19,137
Pilibhit Municipality.	Town Hall and (compensation for land.	G. O. No. 2126-XI-227-E., dated 4th August 1914	36,500	4 p. c.	14,488	...	14,488	...	3,736
Ujhani do. (Budaon).	Drainage	G. O. Nos. 3313-XI-558-D., dated 1st November 1907	4,000	4 "	...	...	...	...	195
Shahjahanpur District Board.	Construction of Markets, etc.	G. O. No. 1236-XI-181-E., dated 3rd April 1913	27,000	1 "	7,811	...	7,811	...	2,903
	Construction of a bridge	G. O. Nos. 170-IX-53, dated 8th March 1913, and No. 231-IX-53, dated 7th April 1913	1,20,000	4 "	41,051	...	...	...	12,647
	Do. of a bridge	G. O. Nos. 177-IX-53, dated 18th February 1914 and 438-IX-53, dated 13th April 1914.	1,00,000	4 "	77,723	...	1,18,774	...	4,087
Farrukhabad District Board.	Do. of a bridge	G. O. No. 519-IX-116, dated 28th July 1913, and 248-IX-116, dated 16th March 1914	44,000	4 "	16,419	...	...	...	5,059
Do	Construction of a new hospital building	G. O. No. 183-XI-120, dated 23th March 1917	40,000	4 1/2 "	...	40,000	66,419	...	...
Mirzapur do.	Miscellaneous	G. O. No. 457-IX-49, dated 2th June 1913	58,000	4 "	16,686	...	16,686	...	6,243
		TOTAL UNITED PROVINCES OF AGRA AND OUDH			1,06,37,494	10,40,000	1,16,77,494	11,65,000	6,51,007
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 272, dated 5th June 1902	12,00,000	4 p. c.	4,48,115	...	...	...	49,492
	Renewal of conservancy tram line.	G. I. F. D. B & C. No. 176, dated 27th March 1914	38,000	4 "	15,833	...	...	...	3,167
	City Electrification scheme.	G. I. F. D. No. 56, dated 27th January 1915	4,60,000	4 "	3,49,762	...	8,13,710	...	18,886
Dalhousie do	Water supply scheme	G. P. B. & C. No. 616, dated 11th October 1915	10,600	4 "	8,672	...	8,672	...	416
Dharamsala do.	Water-works	G. I. F. D. No. 594, dated 22nd December 1903	15,000	4 "	3,831	...	3,831	...	914
Hazro do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912							
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4 1/2 "	...	...	...	...	1,000
Lahore do.	Water-works and Drainage.	G. I. F. D. Nos. 549-A. and 638-A, dated 28th January 1882 and 6th February 1903, respectively	17,75,000	4 "	71,816	...	71,816	...	88,584
Ludhiana do.	Water-works	G. P. Notification No. 1-13, dated May 1907 G. P. No. 261, dated 30th April 1907	2,00,000	4 1/2 "	...	90,770	90,770	...	11,041
Mures do	Re-alignment and reconstruction.	G. P. B. & C. No. 335, dated 11th May 1916	31,000	4 "	23,261	...	...	...	3,376
	Water works	G. P. C. B. No. 56, dated 25th January 1917	1,00,000	4 "	30,208	...	...	...	4,399
	Re-alignment and reconstruction of Roads	G. P. B. & C. No. 19872, dated 1st November 1917	10,000	6 "	7,584	...	61,053	...	855
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 "	...	40,683	40,683	...	7,277
Rewari do.	Water-works	G. P. B. & C. No. 322, dated 12th May 1915	1,00,000	4 "	81,801	...	81,801	...	3,931
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	1 "	...	...	...	...	42,386
	Do.	G. I. F. D. No. 14598, dated 20th October 1898	3,00,000	4 "	1..	...	...	...	12,752
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	1 "	3,02,002	..	...	...	16,187
	Do. Hydro-Electric Scheme.	G. P. B. & C. No. 1646, dated 17th July 1914	2,75,000	4 "	2,24,983	...	...	...	10,808
		Carried over			5,20,985	1,31,753	11,72,686	...	2,74,983
					10,40,883				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
PUNJAB—contd.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			10,40,883 5,20,985	1,31,753	11,72,636	...	2,74,962
Simla Municipality.	Improvement scheme.	G. G. I. F. D. No. 2066-S. B., dated 31d August 1914	1,46,797	4 p. c.	1,04,417	...	...	...	6,370
	Extension of electricity to the Benchal Estate.	G. P. B. & C. No. 866, dated 10th January 1919.	40,000	6 "	33,712	...	...	...	3,206
	Second extension of the Hydro-electric scheme.	G. P. B. & C. No. 24172, dated 10th November 1919 G. P. B. & C. No. 22426, dated 28th September 1920.	1,00,000	1 "	95,701	...	...	...	4,296
Sargodha do.	Water supply	G. P. B. & C. No. 334, dated 11th May, 1916	1,50,000	6 "	1,50,000	...	9,10,878	1,50,000	...
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A, dated 21st December 1901	70,000	4 "	46,983	...	46,983	...	5,374
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	70,000	4 "	42,628	...	42,628	...	2,253
Shahpur (Bhera) do.	Extramural Drainage.	G. P. B. & C. No. 144, dated 19th February 1915	2,50,000	4 "	2,14,170	...	2,14,170	...	9,451
Jullunder do.	Drainage Scheme.	G. P. B. & C. No. 144, dated 19th February 1915	20,000	4½ "	11,313	...	11,313	...	1,612
Campbellpur (Attock) do.	Extension of town.	G. P. No. 20102-F., dated 6th November 1917	2,00,000	6 "	1,72,641	...	1,72,641	...	9,655
Gojra (Lyallpur) do.	Construction of certain works.	G. P. B. & C. No. 3273, dated 2nd February 1920	25,000	6 "	12,500	...	12,500	...	12,500
Montgomery.	Drainage scheme.	G. P. B. & C. No. 3292, dated 2nd February 1920	1,00,000	6 "	97,286	...	97,286	...	2,714
Jhang do.	Construction of certain works.	G. P. B. & C. No. 3307, dated 2nd February 1920	60,000	6 "	54,000	...	54,000	...	6,000
Khushab do.	Water works	G. P. B. & C. No. 5850, dated 24th February 1920	1,00,000	6 "	97,286	...	97,286	..	2,714
		G. P. C. & I. No. 16538, dated 3rd July 1919	47,000	6 "	43,434	...	43,431	...	3,566
TOTAL PUNJAB					27,44,005	1,31,753	28,75,758	1,50,000	3,44,673
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 p. c.	1,32,739	...	...	...	16,138
	For the Extension of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	30,000	4 "	14,860	...	...	...	1,553
	Completion of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1911	97,000	4 "	57,981	...	2,05,580	...	4,633
Allaumyo do.	For surface drainage and conservancy improvement.	L. G. M. Dept. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 "	3,261	...	3,261	...	739
Insein do.	For Sanitary Town planning.	L. G. M. Dept. No. 1011-3T.—1, dated 23rd February 1911	24,000	4 "	14,323	...	14,323	...	1,147
Henzada do.	Improvement of conservancy.	L. G. M. Dept. No. 127-4T.-1, dated 6th January 1908	80,000	4 "	35,306	...	...	...	4,311
	Acquisition of land for house sites and Bazar.	L. G. M. Dept. No. 120-4T.-4, dated 3rd March 1911	10,000	4 "	...	...	35,306	...	1,180
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929-4T. 6, dated 21st January 1910	80,000	4 "	47,743	...	...	..	3,824
	Water-supply scheme.	L. G. M. Dept. No. 46-4T.-10, dated 4th March 1912	10,000	4 "	6,443	...	54,186	..	460
Letpadan do.	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231-3T.-14, dated 6th March 1912	20,000	4 "	2,374	...	2,374	..	2,283
Mandalay do.	Construction of bazar.	L. G. M. Dept. No. 804-7T.-5, dated 29th September 1902	7,23,000	5 "	...	7,23,000	...	...	...
	For carrying out conservancy scheme.	L. G. M. Dept. No. 501-7T.-9, dated 11th August 1905	80,000	5 "	...	80,000	...	...	...
	Water supply scheme	L. G's. telegram No. 119, dated 26th March 1921.	4,00,000		4,00,000	...	12,03,000	4,00,000	...
Carried over					7,15,030	8,03,000	15,18,030	4,00,000	36,268

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs. 7,15,030	Rs. 8,03,000	Rs. 15,18,030	Rs. 4,00,000	Rs. 36,268
BURMA— <i>contd.</i>									
Brought forward									
Mergui Municipality.	Construction of a new hospital.	L. G. M. Dept. No. 522-6T-13, dated 28th October 1908	10,000	4 p. c.	4,953	...	...	...	517
	Relaying the burnt out area Mgetma quarter.	L. G. M. No. 276-6T-2, dated 8th March 1915	8,000	4 "	3,926	...	...	...	357
	Reclamation and lay out of the fore-shore Meigui town.	L. G. M. No. 719-6T-17 of 19th March 1920 L. G. No. 410-6T-16, dated 11th February 1921	15,500 1,84,500	6 " 6 "	15,079 1,84,500	...	2,03,458	1,84,500	421
Moulmein do.	Street lighting	L. G. M. Dept. No. 1178-6T., dated 31st August 1898	80,000	5 1/2 "	...	80,000	...	...	...
	Water-works	L. G. M. Dept. No. 872-6-F-1, dated 22nd May 1901	9,36,000	5 "	...	9,36,000	...	...	...
	Water-works improvement.	L. G. M. Dept. No. 687-6-T-4, dated 18th December 1906	1,00,000	4 "	38,561	...	10,54,561	...	5,594
Myaungmya do.	Building bazars and replacing latrines.	L. G. M. Dept. No. 687-19-4-T., dated 21st September 1901	45,000	4 "	...	...	...	...	9,211
Myanaung do.	Sanitary Improvement.	L. G. M. Dept. No. 339-4T-8, dated 11th July 1907	25,000	4 "	2,113	...	2,113	...	1,001
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Dept. No. 290-9T-6, dated 7th March 1907	25,000	4 "	9,613	...	...	...	1,398
	Construction of a new Municipal Bazar.	L. G. M. Dept. No. 743-9-T. S, dated 19th March 1920, and telegram No. 13-C, dated 28th March 1920.	90,000	6 "	88,862	...	98,505	...	1,138
Pegu do.	Construction of a new Bazar.	L. G. M. Dept. No. 33-3T-12, dated 2nd March 1912	33,000	4 "	21,300	...	...	...	1,516
	Completion of the Market.	L. G. No. 239M.-3T-9, dated 30th November 1914	32,600	4 "	24,888	...	46,188	...	1,305
Prome do.	Water-supply and drainage.	L. G. M. Dept. No. 979-3 T-3, dated 31st March 1902	1,50,000	4 "	20,821	...	20,821	...	9,833
Rangoon do.	Public Works	L. G. No. 181-2 T-33, dated 3rd July 1902	4,33,000	4 1/2 "	...	4,33,000	...	...	...
	Ditto	G. I. No. 3786-A., dated 9th July 1902	13,00,000	4 1/2 "	...	13,00,000	...	...	...
	Reclamation Work.	L. G. No. 23-2T-33, dated 1st September 1902	6,00,000	4 1/2 "	...	6,00,000	...	...	...
	Ditto	L. G. No. 114-2-T-61, dated 25th August 1910	15,30,000	4 "	...	15,00,000	...	...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5 1/2 "	...	1,50,000	...	...	...
	Works connected with high-level Water-supply.	L. G. No. 812-2F-21, dated 30th August 1893	7,10,000	5 "	...	2,40,000	...	...	...
	Public Works	L. G. No. 396-2T-33, dated 13th May 1903	15,00,000	4 1/2 "	...	15,00,000	...	...	...
	Water-works	L. G. No. 362-2T-50, dated 10th November 1904	9,22,500	4 1/2 "	...	9,22,500	...	...	...
	Ditto	L. G. No. 418-2 T-54, dated 16th November 1905	3,00,000	4 1/2 "	...	3,00,000	...	...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889	4,00,000	5 1/2 "	...	2,00,000	...	...	...
	Ditto	C. C. Genl Dept. No. 409-17-R. M., dated 19th July 1887	23,00,000	5 1/2 "	...	5,75,000	...	...	57,500
	Ditto	L. G. No. 896-2 T-36, dated 25th August 1900	7,35,000	4 1/2 "	...	7,35,000	...	...	...
	Ditto	L. G. No. 418-2 T-54, dated 16th November 1918	3,00,000	4 1/2 "	...	3,00,000	...	...	...
	Public Works	L. G. No. 896-2 T-36, dated 25th August 1900	4,23,000	4 1/2 "	...	...	...	...	4,23,000
	Ditto	Ditto	3,74,000	4 1/2 "	...	3,74,000	...	...	...
	Ditto	L. G. No. 958-2 T-36, dated 23rd July 1901	5,00,000	4 1/2 "	...	5,00,000	...	...	...
Carried over					11,29,676	96,29,500 18,19,000	29,48,676	5,81,500	5,49,003

1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs. 11,29,676	Rs. 18,19,000	Rs. 29,48,676	Rs. 5,84,500	Rs. 5,49,063
BURMA—contd.						96,29,500			
	Public Works.	L. G. No. 678-2 T.-50, dated 23rd September 1904							
		L. G. No. 765-2 T.-50, dated 27th October 1904	1,98,000	4½ p.c.	...	1,98,000		...	...
		L. G. No. 974-2 T.-50, dated 31st January 1905							
	Reclamation Work.	L. G.'s. telegram No 76-C., dated 5th November 1908	27,50,000	4 "	...	27,50,000		...	...
	Hlawga Water-works.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 438-2 T.-54, dated 23rd October 1905	1,66,000	4½ "	...	1,66,000		...	...
	Public Works.	L. G. No. 56-2 T.-34, dated 1st March 1906	3,94,000	4 "	...	3,94,000		...	...
	Ditto	L. G. No. 386-2 T.-65, dated 9th August 1906	5,20,000	4 "	...	5,20,000		...	...
	Water-works.	L. G. Tele. No. 226-C., dated 27th July 1908	7,23,000	4 "	...	7,23,000		...	...
	Ditto	Ditto	4,21,000	4 "	...	4,21,000		...	...
	Public Works.	L. G. No. 16-2 T.-49, dated 2nd September 1907	6,94,000	4 "	...	6,94,000		...	...
	Ditto	L. G. No. 767-2 T.-77, dated 20th September 1910	5,70,000	4 "	...	5,70,000		...	...
	Ditto	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	1,42,000	4 "	...	1,42,000		...	...
	Water-works.	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	99,000	4 "	...	99,000		...	...
	Drainage.	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	2,72,500	4½ "	...	2,72,500		...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912	1,55,000	4 "	...	1,55,000		...	...
	Ditto	Ditto	5,66,000	4 "	...	5,66,000		...	...
	Reclamation Work.	L. G. No. 421-2 T.-50, dated 12th November 1904	2,00,000	4½ "	...	2,00,000		...	...
	Drainage.	L. G. No. 2224-M., dated 19th November 1912	70,000	4 "	...	70,000		...	...
	Reclamation Work.	L. G. No. 23-2 T.-33, dated 1st September 1912	5,00,000	4½ "	...	5,00,000		...	...
	Ditto	Ditto	5,00,000	4½ "	...	5,00,000	1,85,70,000	...	...
Shwebo Municipality.	Improvement in Municipal Bazar.	L. G. M. Dept. No. 293-8T.-3, dated 7th February 1908	30,000	4 "	14,861	...	14,861	...	1,551
Tavoy do.	Construction of a new hospital	L. G. M. Dept. No. 170—6-T.-2, dated 6th January 1909	14,500	4 "	7,180	...	7,180	...	750
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Dept. No. 658—9-T.-5, dated 22nd January 1907	20,000	4 "	7,698	...	...	...	1,122
	Constructing fly proof meat market.	L. G. M. Dept. No. 745—9-T.-7 of 19th March 1920, and telegram No. 14-C. of 28th March 1920	8,000	6 "	7,897	...	15,595	...	103
Thaton do.	Improvement of Water supply.	L. G. M. Dept. No. 791—6T.-10, dated 18th August 1906	7,000	4 "	1,132	...	1,132	...	534
Toungoo do.	Improvement of conservancy scheme.	L. G. M. Dept. No. 125—6-T.-3, dated 6th January 1908	10,000	4 "	4,415	...	...	...	538
	Extension and improvement of municipal market.	L. G. M. Dept. No. 562—6-T.-15, dated 19th May 1909	10,000	4 "	5,467	...	...	...	497
	To build a new hospital.	L. G. No. 717—6-T.-24, dated 18th September 1914	70,000	4 "	54,401	...	64,283	...	2,860
Maubin do.	For Completion of water supply scheme.	L. G.'s. No. 669—4-T.-4 of 21st July 1919	18,500	6 "	17,905	...	17,905	...	595
Kyankpying do.	For acquisition for paddy lands.	L. G.'s. telegram No. 12-C. of 28th March 1920	30,000	6 "	30,000	...	30,000	...	...
Bassein	Construction of a food stuff Bazar.	L. G.'s. telegram No. 118 of 26th March 1921	30,000	6 "	30,000	...	30,000	30,000	...
Carried over					18,10,632	2,03,89,000	2,16,99,632	6,14,500	5,57,613



STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March  
1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 19.0-21.	
					To Government	To Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA— <i>concl'd.</i>			Brought forward			13,14,632	2,03,89,000	2,16,99,632	6,14,500
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 1370-A., dated 25th July 1908.	2,00,000	4 p. c.	31,691	...	31,691	...	7,176
Rangoon Port Trust.	Acquisition of land.	G. I. Tele. No. 5037-A., dated 8th September 1905	19,00,000	1 "	..	11,61,000	...	...	...
	New Port Works Scheme.	G. I. Tele. No. 5331-A., dated 20th September 1905	10,00,000	1 "	...	40,00,000	...	...	...
		Ditto.							
		G. I. Tele. No. 5285, dated 8th September 1905	7,00,000	1 "	...	3,00,000	...	...	...
	Construction of certain works and improvements to Port Trusts.	G. I. Tele. No. 6311-A., dated 4th December 1902.	3,00,000	1 1/2 "	...	30,00,000	...	...	...
		Do. do.	10,00,000	4 "	...	10,00,000	...	...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification Nos. 32, dated 29th August 1907 and 792-1-P.-52, dated 21th August 1907	7,51,000	1 "	...	7,51,000	...	...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 "	...	32,00,000	...	...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Indt. No. 283-1-P.—28, dated 8th June 1908	50,00,000	4 "	...	50,00,000	..	...	...
	River Training Works.	L. G. Endt. No. 101—1-P.-65, dated 5th October 1910, and Notn. No. 28, dated 27th September 1910	6,00,000	1 "	...	6,00,000	...	...	...
	Ditto	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911	9,50,000	1 "	...	9,50,000	..	...	...
	Ditto	L. G. M. and Com. Deptt. No. 26, dated 21th July 1912	9,00,000	1 "	...	9,00,000	...	...	...
	Construction of certain works and improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913	35,00,000	1 "	...	35,00,000	2,73,62,000	...	...
Tavoy Port Fund.	Construction of Jetties.	L. G. Tele. No. 12-C., dated 25th March 1914, superseded by No. 385—5 P-3, dated 17th October 1914	65,000	4 "	36,077	...	36,077	...	11,336
TOTAL BURMA					13,78,460	4,77,51,000	4,91,29,460	6,14,500	5,76,125
BIHAR AND ORISSA.									
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913	20,000	4 p. c.	6,851	...	...	...	2,109
Bhagalpur do.	Water-works	B. and O. No. 171-T. M., dated 24th May 1893	1,00,000	4 "	18,621	...	25,472	...	4,862
	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907	85,500	4 "	37,838	...	...	...	4,599
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 "	81,469	...	...	...	13,476
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908	22,000	4 "	10,920	...	...	...	1,138
Gaya do.	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909	10,000	4 "	5,225	...	1,38,452	...	507
	Drainage and Water-works Scheme.	B. and O. M. D. No. 2365-M., dated 7th March 1913	1,00,000	4 "	69,141	...	69,141	...	4,413
Carried over					2,33,065	...	2,33,065	...	31,104

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA— <i>contd.</i>		Brought forward			2,33,065	...	2,33,065	...	31,101
Hazaribagh Municipality.	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913	20,000	4 p. c.	14,711	...	14,711	...	848
Jamaipur do.	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912	10,000	4 "	1,764	...	1,764	...	1,119
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912	6,500	4 "	772	...	...	...	742
	Water-works	B. G. No. 659-M., dated 25th March 1912	5,000	4 "	3,227	...	...	...	230
	Drainage	B. G. No. 949-T. M., dated 4th October 1911	67,000	4 "	43,249	...	47,248	...	3,076
Motihari do.	Drainage schemes.	B. and O. No. 3571-M., dated 17th March 1916	8,217	4 "	6,727	...	6,727	...	322
Mozufferpore do.	Construction of a septic tank.	B. G. No. 1073-M., dated 7th March 1903	60,000	4½ "	13,278	...	...	...	2,966
	Water-works	B. and O. No. 3855-M., dated 29th March 1916	79,000	4 "	66,212	...	79,520	...	3,035
Madhubani do.	Construction of Greisson Market.	B. & G. No. 21-M., dated 3rd January 1920	50,000	6 "	30,000	...	30,000	...	...
Patna do.	Drainage	B. G. No. 19-T. M., dated 29th April 1893	3,18,000	4½ "	62,236	...	...	...	16,076
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1909	50,000	4 "	...	...	62,236	...	1,505
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907	50,000	4 "	22,128	...	...	...	2,689
		B. & O. G. No. 19785-M., dated 28th November 1918	10,000	6 "	9,590	...	31,718	...	277
Purnea do.	Improvement of roads and methar sheds	G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911	15,000	4 "	8,966	...	8,966	...	716
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913	15,000	1 "	4,324	...	...	...	1,613
	Construction of a beef market.	B. & O. No. 185-M., dated 12th February 1915	5,000	1 "	3,317	...	7,611	...	305
Shahabgunj do.	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912	35,000	4 "	23,404	...	23,404	...	1,575
Champran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 "	4,335	...	4,335	...	4,166
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4276-M., dated 25th March 1915	40,000	4 "	17,920	...	17,920	...	4,654
Jharia Water board.	Supply of water to coal fields.	B. & O. No. 2876-M., dated 31d March 1916	29,37,000	4 "	29,37,000	...	29,37,000	16,37,000	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913	1,00,000	4 "	75,696	...	75,696	...	4,158
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904	4,000	4 "	819	...	...	...	252
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907	8,000	4 "	3,093	...	3,912	...	448
Ranchi District Board	Improving Lohardaga Gagra Road and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915	50,000	4 "	38,792	...	38,792	...	2,042
Puri .	To open grain shops.	B. & O. G., No. 623-R. T., dated 14th May 1920	50,000	Free of interest.	...	...	...	50,000	50,000
Ranchi .	To replace Government grants	B. & O. G., No. 1676-M. R., dated 2nd September 1920	50,000	6 p. c.	47,880	...	47,880	50,000	2,120
Manbhoom .	For a bridge over the Pamodar River.	B. & O. G., No. 2711-M., dated 15th November 1920	75,000	6 "	75,000	...	75,000	75,000	...
Purnea .	To meet the cost of certain original works.	B. & O. G., No. 3155-M., dated 15th December 1920	1,50,000	6 "	1,50,000	...	1,50,000	1,50,000	...
		Carried over			38,97,535	...	38,97,535	19,62,000	1,35,438

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA— <i>concl'd.</i>		Brought forward			38,97,535	...	38,97,535	19,62,000	1,35,438
Manbhoom District Board.	Construction of a bridge over the Kasai River.	B. & O. No. 4184-M., dated 27th March 1916	1,00,000	4 p. c.	59,853	...	59,853	...	9,550
Muzaffarpur Board.	Construction of a bridge over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906	60,000	4 "	23,196	...	...	...	3,358
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907	1,25,000	4 "	55,319	...	...	...	6,721
	Providing extra water-ways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914	1,50,000	4 "	1,07,054	...	1,85,569	...	6,489
		TOTAL BIHAR AND ORISSA			41,42,957	...	41,42,957	19,62,000	1,61,559
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. Nos. 692—VII-57—8, dated 11th June 1914 and 392—VII-20—3, dated 5th April 1916	2,60,000	4 p. c.	2,60,000	...	...	...	...
Do.	For meeting extra charges on account of water-works	Secretariat letter No. 189—C.—VIII, dated 9th March 1921	50,000	6 "	50,000	...	3,10,600	50,000	...
Amraoti camp do.	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912	12,500	4 "	1,450	...	...	...	2,802
	Do. pumping and construction of new well in the tank well.	Secretariat letter No. 123—A.—VIII, dated 28th February 1921	10,000	6 "	10,000	...	...	10,000	...
	To improve water supply of Amraoti towns	Secretariat letter No. 45—A.—VIII, dated 24th January 1921	50,000	6 "	50,000	...	61,450	50,000	...
Arvi do.	Construction of a cradock Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910	15,000	4 "	...	...	...	...	1,781
	Water works	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 "	1,34,666	...	1,34,666	...	6,127
Buhanpur do.	Improvement of Water-works.	Secretariat letter No. 359—VII—24—A., dated 22nd March 1909	30,000	4 "	15,674	...	15,674	...	1,521
Basein do.	Improvement of water supply.	Secretariat letter No. 798—C.—VIII—20, dated 16th March 1921.	5,000	6 "	5,000	...	5,000	5,000	...
Buldana do.	Water-works	Secretariat No. 782-VII-57—11, dated 2nd July 1914	10,000	4 "	7,382	...	7,382	...	581
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4+6 "	1,073	...	1,073	...	1,076
Damoh do.	Water-works Scheme.	Secretariat No. 156—VII-57—5, dated 9th February 1915	1,75,000	4 "	1,49,263	...	...	...	6,591
	Improved distribution of water supply.	503—F. VII, dated 19th October 1917.	19,400	6 "	17,736	...	1,66,999	...	588
Drug Notified area.	For constructing certain buildings in the Ganj.	Secretariat letter No. 63—VII-24—16, dated 26th January 1910	6,500	4½ "	...	...	...	...	688
		Carried over			7,02,244	...	7,02,244	1,15,000	21,754

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR— <i>contd.</i>		Brought forward			7,02,244	...	7,02,244	1,15,000	21,754
Harda Municipality.	Extension of water-works.	Secretariat letter No. 41—VII-38—12, dated 17th January 1910	95,000	1 p. c.	54,424	...	...	...	4,629
	Drainage Scheme.	Secretariat No. 753—VII-57—10, dated 26th June 1914	1,00,000	4 "	83,850	...	1,38,274	...	3,841
Jubbulpore do.	Extension of water-works.	Secretariat letter No. 359—VII-32—12, dated 21st March 1907	3,00,000	4 "	1,15,948	...	...	...	16,794
	For acquisition of land for extension of city and civil station.	Secretariat letter No. 46—VII-24—10, dated 20th January 1910	1,70,000	4 "	73,298	...	...	...	9,219
	For extension and certain improvements in the town.	Local and Financial Department letter No. 627-B.—VIII, dated 15th December 1920.	1,00,000	6 "	50,000	...	...	50,000	...
	For making improvement in City and civil station.	Secretariat No. 138—VII—60—2, dated 7th February 1914	50,000	4 "	36,579	...	2,75,820	...	2,128
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895	3,60,000	4 "	31,923	...	31,923	...	21,004
		C. C. No. 5923, dated 13th August 1896							
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911 and Secretariat letter No. 836—VII-23-10, dated 25th August 1913.	1,67,955	4 "	94,475	...	...	...	8,252
	For Gorwarra Tank Project	C. C. No. 116 VII-31—31, dated 26th January 1909	7,50,000	4 "	4,84,073	...	...	...	34,438
	For improvement of markets.	Secretariat letter No. 914—24—5, dated 11th December 1906	1,00,000	4 "	...	...	...	...	10,331
	For drainage scheme.	G. I. F. D. End. No. 3922-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th February 1911	8,00,000	4 "	8,00,000	...	...	50,000	...
	Construction of Grain Market and rate Proof godown	Secretariat No. 635-II, dated 17th March 1913	50,000	4 "	11,630	...	...	...	5,48
	Extension of Fruit Market	Secretariat No. 30-VII—57—23, dated 11th January 1915	20,000	4 "	8,960	...	...	...	2,027
	Repairs to Ambaghari Dam.	Secretariat No. 147-E—VIII, dated 25th February 1919	62,500	6 "	59,031	...	14,58,169	...	1,786
Pandhurna do.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 "	3,674	...	3,674	...	212
Raipur do.	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910, and No. 246—VII-21—84, dated 10th March 1910	20,000	4 "	...	...	...	...	1,187
	Do. Philip's market shops.	Secretariat No. 154—VII-231, dated 9th March 1912	20,000	4 "	2,375	...	2,375	...	2,283
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-60—3, dated 21st February 1914	5,000	4 "	3,028	...	3,028	...	316
Saugor do.	To purchase Steam Road Rollers.	Secretariat letter No. 516-A—VIII, dated 27th September 1920.	10,000	6 "	10,000	...	10,000	10,000	...
Carried over			...	...	26,25,507	...	26,25,507	2,25,000	1,45,693

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*conold.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR— <i>conold.</i>					26,25,507	...	26,25,507	2,25,000	1,45,68
Seoni Municipality. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910	27,000	4 p. c.	16,123	...	16,123	...	1,26
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898	90,000	4 "	33,257	...	...	...	3,71
	Construction of markets.	Secretariat No. 783—VII-31—4, dated 28th June 1913	10,000	4 "	2,882	...	...	...	1,00
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913	65,000	4 "	47,759	...	83,898	...	2,70
TOTAL CENTRAL PROVINCES AND BERAR					27,25,528	...	27,25,528	2,25,000	1,54,50
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2380-M., dated 16th April 1913	25,000	4 p. c.	8,553	...	...	...	2,60
	Water-works.	C. C.'s letter No. 850-M., dated 12th February 1920	17,600	6 "	16,538	...	25,091	...	4
Ganhati do.	Improvement of Water-works.	C. C.'s letter No. 4825-M., dated 18th July 1913	10,000	4 "	7,318	...	7,348	...	4
Silchar do.	Water-works.	C. C.'s letter No. 2024-M., dated 22nd April 1915	30,000	4 "	24,543	...	24,543	...	1,10
Tezpur do.	Water-works	C. C.'s letter No. 328-M., dated 25th January 1916	33,334	4 "	27,271	...	...	...	1,31
	Providing means of water supply.	C. C.'s letter No. 328-M., dated 25th January 1915	15,000	4 "	6,660	...	33,931	...	8
Sylhet do.	Construction of water-works	Letter No. 5131-M., dated 11th July 1917	90,000	5 "	85,730	...	85,730	...	1,40
Mangaldai Local Board.	Construction and reconstruction of bridges and roads.	C. C.'s letter No. 1705-M., dated 16th March 1917	20,000	5 "	17,393	...	17,393	...	7
North Sylhet Local Board.	Ditto	C. C.'s letter No. 394-M., dated 23rd January 1917	10,000	5 "	8,697	...	8,697	...	3
Silchar Local Board.	Ditto	C. C.'s letter No. 990-M., dated 19th February 1917	25,000	5 "	16,433	...	16,433	...	2,30
TOTAL ASSAM					2,19,166	...	2,19,166	...	11,80

## APPENDIX E.

# Finance and Revenue Accounts

OF THE

Government of India

FOR

1920-21.

## STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1920-21.

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# A BSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1920-21.

524

APPENDIX E.—FIN. AND REV. ACCTS. OF THE GOVT. OF INDIA, FOR THE YEAR 1920-21.

	Amount on 31st March 1921.
	£
LOANS RAISED BY INDIAN STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES . . . . .	10,098,066
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given . . . . .	£ 309,284
Capital in respect of which guarantee for interest and repayment of Capital has been given . . . . .	31,000,300-
Debentures raised through Companies for outlay on purchased Railways . . . . .	26,213,248
	57,522,832
Total	£ 67,620,898





## No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1920-21.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1921.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
<b>BOMBAY.</b>			Rs.					Rs.	
<b>INDIAN STATES.</b>									
<b>Kathiawar Agency.</b>									
<i>I.—Jhalavad Prant.</i>									
1. Malik Alldad Khanji, Sadat Khanji of Dasada.	Rajkot State	For Administrative and Maintenance purposes.	8,000	G. O. P. D. No. 5423, dated 21st July 1916.	1916	6 per cent.	Annual instalment of Rs. 1,500	5,039	Principal and interest guaranteed.
2. Malik Dada Sahib Umar Khanji of Dasada.	Vankaner State	Administration charges.	30,000	G. O. P. D. No. 1762, dated 26th February 1920.	1920	6½ "	Annual instalment of Rs. 5,000	30,000	Ditto.
<i>Total Jhalavad Prant</i>			38,000					35,039	
<i>II.—Sorath Prant.</i>									
3. Vala Hassur Vajsur Panja of Jetpur	From private persons.	For Administrative and Maintenance purposes.	15,000	G. I., Foreign Department, No. 4498-T.A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th August 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ "	1923-24	2,275	Ditto.

4. Kotila Jaitmal Champraj of Dedan	Ditto	Famine	10,000	P. A.'s No. 1897, dated 5th March 1900.	1900	7½	"	Annual in- statement of Rs. 163.	3,463	Ditto.
<i>Total Sorath Prant</i>			25,000						6,738	
<i>III.—Halar Prant.</i>										
5. Jadeia Dolatsing Viraji of Dewalia	From private persons	Famine relief and Administrative pur- poses.	3,000	P. A.'s No. 2449, dated 24th April 1900.	1900	7½	"	1920-21	1,000	Ditto.
6. Khachar Dea Bhoj of Anandpur	Ditto	For Administrative and Maintenance purposes.	6,000	P. A.'s No. 5158, dated 26th December 1899.	1899	6	"	1928-29	4,000	Ditto.
7. Khachar Jethsur Mansur of Anandpur	Ditto	Ditto	11,500	P. A.'s No. 92, dated 13th December 1899 and No. 4577, dated 15th August 1901,	1899	7½	"	1933-31	11,500	Ditto.
<i>Carried over</i>			20,500						16,500	
			63,000						40,777	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1920-21—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable, on 31st March 1921.	Amount outstanding on 31st March 1921.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
<b>BOMBAY—<i>contd.</i></b>									
<b>Kathiawar Agency—<i>contd.</i></b>									
<b>III.—<i>Halar Prant</i>—<i>contd.</i></b>									
Brought forward									
8 Virpur Taluka	Morvi State	Repayment of the original Government guaranteed debts and Administrative purposes.	R 63,000	(G. I., Foreign Dept., telegram No. 1742, dated 3rd September 1909, G. R. P. D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1487-I. A., dated 13th July 1912, G. R. P. D. No. 5604, dated 19th July 1912, and G. R. P. D. No. 3654, dated 17th May 1916, G. I. telegram No. 3207-I. B., dated 3rd July 1919, P. D. order No. 5015, dated 24th July 1919.	1909	5 per cent.	1920-27	R 40,777	Principal and interest guaranteed.
			20,500					16,500	
			2,00,000					2,16,000	
			54,000		1912	5 "	1920-27		
			30,000		1916	5 "	1920-27		
			40,000		1919	6 1/2 "	Interest for the 1st three years and then every year.	34,388	Ditto.
9. Nawanager State	Gondal State	Construction of Jamnagar Railway.	20,00,000	G. R. P. D. No. 2911, dated 4th May 1895.	1895	5 "	The whole loan is to be repayable after a period of 15 years or from such other time as there may be convenient to the State.	20,00,000	Ditto.
<b>Total <i>Halar Prant</i></b>									
			23,14,500					22,90,588	
<b>IV.—<i>Gohilwad Prant</i>.</b>									
10. Khachar Mula Mansur of Palhad	From private persons	Repayment of old debts.	13,000	P. A.'s No. 2649, dated 1st February 1890.	1890	6 " compound	Not settled	11,323	Ditto.

11. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Famine and Administrative purposes	5,500	P. A.'s Nos. 1086, dated 19th March 1900, and 6813, dated 8th September 1900.	1900	7½ per cent.	1924-25	2,699	Ditto.
12. Khawad Vala Vira of Sudamd under Palind Thana.	Ditto	Ditto	3,000	P. A.'s No. 102, dated 23rd June 1900	"	7½ "	Not settled	1,000	Ditto.
13. Vala Hamir Salar of Khajadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	"	7½ " compound interest.	1917-18	915	Ditto.
<i>Total Gohilwadi Prant</i>			22,250					15,937	
<i>V.—Local Fund Loans.</i>									
14. Chotila Thana	From accumulated balances of certain Agency Local Funds	Ditto	5,241	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, and G. I. P. D. No. 6863, dated 13th October 1900 and 31st May 1915.	1901-02	5 per cent.	Not settled	84	Ditto.
15. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5 "	1930-31	692	Ditto.
16. Kotda Sangani Taluka	Ditto	Ditto	19,150	Ditto	1901-02	5 "	1924-25	7,100	Ditto.
17. Malia Taluka	Ditto	Ditto	2,25,911	Ditto	1900-01 1901-02	5 "	1951-52	87,929	Ditto.
18. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	"	5 "	Not settled	1,428	Ditto.
<i>Total Local Fund Loans</i>			2,60,061					97,233	
<i>Total Kathiawar Agency</i>			26,89,811					24,50,835	
<i>Carried over</i>			26,89,811					24,50,835	



Improvement Trust.												
27. City of Bombay Improvement Trust—												
Loan No. 1	.	.	.	In the open market	Execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R. G. D. No. 3375, dated 3rd August 1899.	1899	4	1st November 1959.	50,00,000	Principal and Interest, vide sections 80-82 of Bombay Act IV of 1898.
Loan No. 2	.	.	.	Ditto	Ditto	30,00,000	G. R. G. D. No. 4795, dated 20th August 1901.	1901	4	6th September 1961.	30,00,000	Ditto.
Loan No. 3	.	.	.	Ditto	Ditto	30,00,000	G. R. G. D. No. 3136, dated 6th June 1902.	1902	4	15th July 1962.	30,00,000	Ditto.
Loan No. 4	.	.	.	Ditto	Ditto	60,00,000	G. R. G. D. No. 3337, dated 20th June 1903.	1903	4	20th August 1963.	60,00,000	Ditto.
Loan No. 5	.	.	.	Ditto	Ditto	50,00,000	G. R. G. D. No. 4299, dated 12th August 1904.	1904	4	7th September 1964.	50,00,000	Ditto.
Loan No. 6	.	.	.	Ditto	Ditto	30,00,000	G. R. G. D. No. 4298, dated 6th August 1905.	1905	4	12th September 1965.	30,00,000	Ditto.
Loan No. 7	.	.	.	Ditto	Ditto	20,00,000	G. R. G. D. No. 5002, dated 22nd August 1906.	1906	4	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	.	.	.	Ditto	Ditto	15,00,000	G. R. G. D. No. 4977, dated 13th August 1907.	1907	4	24th September 1967.	15,00,000	Ditto.
Loan No. 9	.	.	.	Ditto	Ditto	30,00,000	G. R. G. D. No. 5187, dated 18th August 1908.	1908	4	8th September 1968.	30,00,000	Ditto.
Loan No. 12	.	.	.	Ditto	Ditto	25,00,000	G. R. G. D. No. 5421, dated 15th August 1912.	1912	4	28th August 1972.	25,00,000	Ditto.
Loan No. 13	.	.	.	Ditto	Ditto	20,00,000	G. R. G. D. No. 5958, dated 13th August 1913.	1913	4	28th August 1973.	18,00,000	Ditto.
Loan No. 14	.	.	.	Ditto	Ditto	50,00,000	G. R. G. D. No. 4225, dated 28th May 1914, and No. 2783, dated 31st March 1915.	1914	4	4th August 1974.	50,00,000	Ditto.
Carried over						4,10,00,00					4,08,00,000	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1920-21—*concd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1921.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
<b>BOMBAY—<i>concd.</i></b>									
Brought forward			₹					₹	
Loan No. 15 . . . . .	In the open market.	Execution of the Board's Scheme for the Improvement of the City of Bombay.	4,10,00,000	G. R. G. D. No. 7555, dated 29th September 1915.	1915	4 per cent.	3rd January 1976.	4,08,00,000	Principal and interest guaranteed.
Loan No. 16 . . . . .	Ditto	Ditto	25,00,000					25,00,000	
Loan No. 17 . . . . .	Ditto	Ditto	40,00,000	G. R. G. D. No. 8153, dated 27th September 1919.	1919	6 "	1st November 1979.	40,00,000	
Loan No. 18 . . . . .	Ditto	Ditto	70,00,000	G. R. G. D. No. 15th March 1920 and 28th April 1920.	1920	6 "	1st April 1980.	70,00,000	
<b>Total</b>			2,75,00,000	G. O. D. D. No. S. A. 157, dated 12th January 1921.	1920	6 1/2 "	1st November 1980.	2,75,00,000	Principal and interest of sections 80-82 of Bombay Act IV of 1898.
Do. converted into £ at Rs. 10=£1			8,20,00,000					8,18,00,000	Ditto.
Loan No. 10 . . . . .	Ditto	Ditto	18,20,000	G. R. G. D. No. 2804, dated 31st May 1909.	1909	4 "	1st July 1969.	18,18,000	
Loan No. 11 . . . . .	Ditto	Ditto	2566,600	G. R. G. D. No. 2552, dated 30th May 1910.	1910	4 "	1st July 1970.	2566,600	
<b>Total Improvement Trust</b>			£333,000					£333,000	
<b>ABSTRACT.</b>			£899,600					£9,079,600	
<b>Indian States.</b>			19,039,000						
Kathiawar Agency . . . . .			26,89,811					24,50,835	
Rewakantlia Agency . . . . .			1,500					450	
Palanpur Agency . . . . .			29,000					3,275	
<b>Total Indian States</b>			27,23,311					24,54,560	
Do. converted into £ at Rs. 10=£1			£272,331					£245,156	
<b>Local Authorities and other Public Bodies.</b>									
Port Trust									
Improvement Trust . . . . .			£754,280					£754,280	
			£9,099,000					£9,079,600	
<b>Total Local Authorities and other Public Bodies.</b>			£9,853,880					£9,833,880	
<b>TOTAL BOMBAY</b>			£10,126,311					£10,079,336	

PUNJAB.		From the Mandot Estate.	Adjustment of State debts.	3,11,000	G. I., Foreign Department, No. 3681-I. A., dated 20th September 1907.	1907-08	4½ per cent.	1933.	1,87,209	Principal and interest guaranteed.
1. Loharu State	.									
Amount converted into £ at Rs. 10=£1										
SUMMARY.										
TOTAL BOMBAY . . .										
" PUNJAB . . .										
GRAND TOTAL . . .										

No. II.—CAPITAL raised under the GUARANTEE OF GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. IIA.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1921.
Hardwar-Dehra	Capital expenditure in rupees	3 per cent	Rs. (a) 3,92,839	Rs. 30,92,839			Rs. 30,29,839
	Ditto converted into £ at Rs. 10=£1.	...	30,92,839	30,92,839			30,92,839

(a) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 88D.



No. III.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest	Nominal amount of Debt for in the case of Share Capital the amount of such Capital).	Cash received in respect thereof	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1931.
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	£ 1,500,000	£ 1,500,000	Between 1894-95 and 1896-97.	.....	£ 1,500,000
	Debentures in sterling	1½ "	480,900	(a) 490,274	1919	4th July 1921	480,900
	Ditto	4½ "	300,000	296,625	1919	13th April 1921	300,000
	TOTAL ASSAM-BENGAL		2,280,900	(b) 2,286,899			2,280,900
BENGAL-NAGPUR	Share Capital in sterling	3½ "	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debenture Stock in sterling	4 "	2,000,000	1,948,586	1914	1st January 1914	2,000,000
	Debentures in sterling	4½ "	750,000	742,500	1919	1st June 1921	750,000
	Ditto	6½ "	448,900	439,725	1920	18th August 1922	448,900
	Ditto	6 "	400,000	394,500	1920	21st April 1922	400,000
	Ditto	6½ "	400,000	396,500	1920	5th November 1922	400,000
	Ditto	5 "	445,000	428,750	1920	31st January 1922	445,000
	Ditto	4½ "	162,000	143,000	1919	18th August 1921	162,000
	Ditto	6½ "	500,000	496,250	1921	2nd February 1923	500,000
	Ditto	5 "	325,500	316,549	1920	10th January 1922	325,500
	Ditto	4½ "	120,000	119,400	1919	4th May 1921	120,000
	Ditto	4½ "	450,000	448,375	1919	16th July 1921	450,000
	Ditto	6½ "	500,000	499,375	1920	16th July 1922	500,000
	Ditto	6½ "	155,000	154,419	1921	3rd January 1923	155,000
	TOTAL BENGAL-NAGPUR		9,616,400	(c) 9,528,929			9,616,400
BURNA	Share Capital in sterling	2½ "	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 "	1,250,000	1,199,819	1902	On or after 16th May 1932	1,250,000
	Share Capital in sterling	2½ "	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURNA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.  
 (b) Differs from the corresponding total in Account No. 74A by £7,007 being the net amount of premia realised and discount paid on debentures which have been discharged or renewed.  
 (c) Ditto £46,734 ditto

*No. IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE, in respect of which guarantee for interest and repayment of CAPITAL has been given—concl'd.*

Name of Railway.	Description of Debt or Liability.	Ratio of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1921.
ROHILKUND AND KUTIAON	Joint Debenture Stock—State Share	4 per cent.	£ (a) 472,000	£ 472,000	1909	31st December 1932	£ 472,000
MADRAS AND SOUTHERN MAHARATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ "	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 "	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	4½ "	100,000	99,000	1919	1st June 1921	100,000
	Ditto	6½ "	475,000	475,000	1920	30th November 1931	475,000
	Ditto	5 "	201,000	200,900	1920	1st April 1922	201,000
	Ditto	6½ "	500,000	496,000	1920	1st August 1922	500,000
	TOTAL MADRAS AND SOUTHERN MAHARATTA (EXCLUDING MYSORE).		8,776,000	8,772,395.			8,776,000.
BOMBAY, BARODA AND CENTRAL INDIA.	Share Capital in sterling	3 "	2,000,000	2,000,000	.....	" "	2,000,000
GREAT INDIAN PENINSULA	Ditto	3 "	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Ditto	3½ "	1,000,000	1,000,000			1,000,000
	GRAND TOTAL		31,000,300	30,855,042			31,000,300

The proceeds of the loan were not paid over to Government. The Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company in exchange for a portion of the Madras Railway Annuity.

(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for the transfer of the line to Government under the contract with the Railway.

N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.

## No. IIC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1921.
EAST INDIAN	Debenture Stock in sterling	3 per cent.	£ 5,000,000	£ 4,835,892	Between 1899 and 1903	4th May 1929	£ 5,000,000
	Ditto	3 "	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 "	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ "	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ "	2,450,000	2,380,303	1908	4th August 1937	2,450,000
	Ditto	3½ "	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ "	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,751,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ "	1,000,000	965,364	1903	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ "	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ "	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 "	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	4½ "	395,000	393,088	1919	15th August 1921	395,000
	Ditto	6½ "	250,000	249,375	1920	3rd July 1922	250,000
	Ditto	6½ "	250,000	249,062	1921	3rd January 1923	250,000
	TOTAL SOUTH INDIAN		(b) 3,213,248	(c) 3,186,769			3,213,248
	GRAND TOTAL		26,213,248	25,153,531			26,213,248

a) Differs from the corresponding total in Account No. 74A. by £5,638 on account of discount paid in raising Debentures since discharged.

(b) Includes £447,791 on account of the Tinnevely-Quilon Railway, Indian State Section, the interest on which is under-written by the Travancore Darbar.

(c) Differs from corresponding total in Account No. 74A. by £4,725, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts.

